



IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )  
)

Plaintiffs,

v.

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAW )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )  
)

Defendants. )

**08CV2222**  
**JUDGE CASTILLO**  
**MAG. JUDGE SCHENKIER**

**COMPLAINT FOR INJUNCTIVE RELIEF AND DAMAGES**  
**WITH ATTACHED AFFIDAVIT AND EXHIBITS**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

**FILED**  
**APR 18 2008**  
**MICHAEL W. DOBBINS**  
**CLERK, U.S. DISTRICT COURT**  
**APR 18 2008**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

INTERNATIONAL TAX ADVISORS, INC.,  
a Nevada Corporation, and CREATIVE TAX  
STRATEGIES, INC., a Nevada Corporation,

Plaintiffs,

v.

TAX LAW ASSOCIATES, LLC, a Nevada  
Limited Liability Company, TAX LAW  
ASSOCIATES, INC., a Georgia Corporation,  
TAX LAW ADVISORS, INC., a Georgia  
Corporation, MICHAEL SCOTT FUSSELL, an  
Individual, CRYSTAL KINDER, an Individual,  
and JOHN CERAMI, an Individual

Defendants.

Case No.

Judge:

Magistrate Judge:

**COMPLAINT FOR INJUNCTIVE RELIEF AND DAMAGES**

NOW COME the Plaintiffs, International Tax Advisors, Inc. (hereinafter referred to as "ITA") and Creative Tax Strategies, Inc. (hereinafter referred to as "CTS") by and through their attorneys, Ronald L. Bell & Associates, P.C. and for their cause against the Defendants, Tax Law Associates, LLC (hereinafter referred to as "TLAL"), Tax Law Associates, Inc. (hereinafter referred to as "TLA"), Tax Law Advisors, Inc. (hereinafter referred to as "TLAI"), Michael Scott Fussell, Crystal Kinder, and John Cerami (collectively hereinafter referred to as "Defendants"), respectfully states as follows:

### **PREDICATE STATEMENT**

1. This Verified Complaint is brought by the Plaintiffs in connection with a scheme by the Defendants to infringe upon the copyright of ITA for Defendants' own pecuniary gain, by use of the Internet, interstate mail, wire and transportation; the Defendants' breach of contract with CTS as part of their scheme of infringement, and other illegal conduct set forth below. The Plaintiffs seek relief which includes actual, punitive and treble damages under federal and state law, as well as an accounting, imposition of constructive trusts with tracing, imposition and execution of equitable liens, divestiture, restrictions on future conduct, costs of suit, interest and attorneys' fees.

### **PARTIES**

2. Plaintiff, International Tax Advisors, Inc. (ITA), a Nevada corporation, incorporated in 2002, duly licensed to do business in Illinois, having its principal place of business located in Buffalo Grove, Illinois, is a business involved in providing tax consulting services.

3. Plaintiff, Creative Tax Strategies, Inc. (CTS), a Nevada corporation, incorporated in 2002, duly licensed to do business in Illinois, having its principal place of business located in Buffalo Grove, Illinois, is a business also involved in providing tax consulting services.

4. Tax Law Associates, LLC (TLAL), a Nevada Limited Liability Company, was created in 2004 and has M. Scott Fussell listed as its Managing Member.

5. Tax Law Associates, Inc. (TLA), a Georgia Corporation, was incorporated in 2004 and has M. Scott Fussell listed as its Registered Agent, CEO, CFO and Secretary.

6. Tax Law Advisors, Inc. (TLAI), a Georgia Corporation, was incorporated in 2004 and

has M. Scott Fussell listed as its Registered Agent, CEO, CFO and Secretary.

7. On information and belief, Defendant Michael Scott Fussell is an individual, a Georgia resident, a Georgia licensed attorney and a CPA, and former employee of Plaintiff's.

8. On information and belief, Defendant Crystal Kinder is an individual, an Illinois resident, a CPA and currently attending law school, and was at all times relevant an employee of Plaintiff's.

9. On information and belief, Defendant John Cerami is an individual, an Illinois resident, employee of Tax Law Advisors, Inc., and former employee of Plaintiff's.

#### **JURISDICTION AND VENUE**

10. As this action arises out of the Copyright Act 17 U.S.C. § 101 et seq. and 15 U.S.C. § 45, this court has jurisdiction pursuant to 28 U.S.C. § 1331. The court has supplemental jurisdiction over the pendant state law claims pursuant to the principles of supplemental jurisdiction contained in 28 U.S.C. § 1367(a).

11. Venue is proper in this Court as a substantial part of the events giving rise to these claims arose in the Northern District of Illinois.

#### **GENERAL ALLEGATIONS: ITA Products and Services**

12. ITA is a private company that has conducted business since 2002.

13. ITA and its affiliated companies gather pertinent information in order to perform tax analyses. This information generates an illustration entitled "Preliminary Tax Savings & Exposure Illustration". This Illustration has been in use since 2002 and has been Copyright

Protected. (See Group Exhibit 1 .

14. This tax illustration allows the ITA staff to demonstrate to its client the projected tax savings that are achievable based on the client's unique facts and circumstances.

15. The ITA Assurance, an actual letter of assurance created by ITA, is key to any future services provided. The ITA Assurance constitutes ITA's firm commitment to deliver to the client tax strategies that will produce savings consistent with those indicated in their tax illustration. The ITA Assurance is a key element in ITA's process, and is directly responsible for generating a substantial portion of ITA's tax consulting revenues. This "ITA Assurance" has been in use since 2002 and has been copyright protected. (See Exhibit 2.)

16. TLA is a privately held corporation formed in 2004 to provide tax consulting services.

17. TLA was formed by Defendant Michael Scott Fussell, an individual who worked for ITA from June, 2002 to October, 2003.

18. Defendant Crystal Kinder, until April of 2008, was a CTS employee, having been hired by ITA in June, 2002 and transferred to CTS in 2005.

19. Defendant John Cerami wrongfully utilized ITA's copyrighted forms in violation of the Copyright Act while conducting his business with ITA clients for the benefit of Tax Law Advisors, Inc. and himself.

20. Included in Defendant Crystal Kinder's Employment Agreement are clauses relating to the confidentiality, ownership and control of Kinder's work product. (See Exhibit 3).

21. Defendant, Michael Scott Fussell, had an equity position in, and worked with, Tax Law Solutions, Inc. a Georgia Corporation, now dissolved, and provided Tax Law Solutions, Inc. with ITA's confidential and copyrighted documents consisting of the ITA Assurance and the ITA Preliminary Tax Saving & Exposure Illustration, documents Michael Scott Fussell used while he

was employed with ITA. Tax Law Solutions, Inc. utilizes the same copyrighted documents but renamed them Tax Benefit Assurance and Tax Savings Verification Report respectively. (See Exhibits 4 and 5)

22. Defendant Michael Scott Fussell continues to use ITA's copyrighted documents in that TLA, and upon information and belief TLAI, conducts a tax analysis and presents the client with a "Tax Savings Verification Report" which is the same as ITA's Copyrighted "Preliminary Tax Savings & Exposure Illustration." (See Exhibit 6)

23. Upon information and belief, TLA and TLAI then presents their prospective clients with a form document entitled "Tax Benefit Assurance" which is the same as ITA's copyrighted "ITA Assurance". (See Exhibit 4)

24. After the client contracts for tax services, Tax Consultants arrive on site and begin an in-depth consulting process.

25. ITA copyrighted its Tax Strategy Report and has registered its copyright. (See Exhibit 7)

26. Defendants, jointly and severally, have plagiarized and made unauthorized use of ITA's Tax Strategy Report and have done same on at least five occasions with four clients. (See Exhibit 8: Boone Lumber, Inc. Report, Exhibit 9: Nottap, Inc. Report, Exhibit 10: Comtrac Services, Inc. (Darren Rice), Exhibit 11: Comtrac Services, Inc. (David Hendee) and Exhibit 12: Enzymedica, Inc.)

27. Michael Scott Fussell contacted Crystal Kinder (while Kinder was employed by CTS) to enlist her aid in writing Tax Strategy Reports for TLAI clients.

28. Michael Scott Fussell conspired with Crystal Kinder to wrongfully obtain ITA's trade secrets, confidential information and Copyrighted Materials.

29. TLAL, TLA, TLAI, Michael Scott Fussell, and John Cerami wrongfully benefited from

the work product of Crystal Kinder while she was an employee of CTS.

30. Defendants, jointly and severally, wrongfully benefited from use of ITA's Copyrighted Materials when they used said Materials to sell the tax consulting services of TLAL, TLA, and TLAI.

31. Defendant, Michael Scott Fussell and his entities Tax Law Associates, LLC, Tax Law Associates, Inc., and Tax Law Advisors, Inc. are competitors of the Plaintiffs'.

**COUNT I**  
**(Infringement of a Federal Copyright,**  
**17 U.S.C. § 106(1),(2), &(3))**

32. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 31 as if fully stated herein.

33. At least as early as 2002, ITA adopted and began using the distinctive Copyrighted Material, "Preliminary Tax Savings & Exposure Illustration," in interstate commerce and in connection with its products and services.

34. ITA has used the 2002 Illustration to promote its services nationwide. As a result of ITA's use of the Copyrighted Material, ITA has experienced significant growth.

35. At least as early as early as 2002, ITA has used the copyrighted material entitled "ITA Assurance". As a result of ITA's use of the copyrighted material, ITA has experienced significant growth.

36. By replicating ITA's copyrighted materials, Defendants have used, and continue to use, the ITA Copyrighted Materials in commerce in a manner that infringes upon the exclusive rights that Federal Copyright laws protect. 17 U.S.C. § 106(1),(2),&(3).

37. By their conduct and actions, Defendants, jointly and severally, have demonstrated their

intent to continue to wrongfully use these Copyrighted Materials in commerce.

38. As a direct and proximate result of the foregoing acts, practices and conduct, ITA has been and continues to be damaged, resulting in diminished goodwill and reputation of ITA, as well as diminished effectiveness of ITA's Copyrighted Materials in identifying, distinguishing, and giving veracity to ITA's services.

39. ITA has no adequate remedy at law because ITA's "Preliminary Tax Savings & Exposure Illustration" and the Strategic Tax Planning Report represents to the public ITA's reputation and goodwill of ITA being a unique company, such that damages alone cannot fully compensate ITA for the dilution caused by Defendants' misconduct.

40. Unless enjoined by the Court, Defendants will continue to engage in activities that infringe upon ITA's Copyrighted Material. Both preliminary and permanent injunctive reliefs are required to prevent Defendant's continued misconduct and to mitigate ITA's injury and the infringement upon the ITA copyrights.

41. The foregoing acts of infringement resulted from the willful intention of Defendants to infringe upon ITA's created work, within the meaning of 17 U.S.C. § 106(1),(2)&(3), thereby entitling ITA to the remedies set forth in 17 U.S.C. § 504 & 17 U.S.C. § 502(a).

42. A granting of the requested injunctive relief would not unduly burden Defendants or the public, because ITA is only seeking to enjoin otherwise illegal behavior. The benefit provided to ITA, however, would be great inasmuch as ITA would be relieved of a continued infliction of irreparable harm.

WHEREFORE, Plaintiff ITA respectfully requests that this Court enter a judgment in its favor and against Defendant, and enter orders providing the following relief:

A. Preliminarily enjoin Defendants from creating, maintaining, registering or using any of

ITA's Copyrighted Materials or derivative thereof;

- B. Permanently enjoin Defendant from creating, maintaining, registering or using any of ITA's Copyrighted Materials or derivative thereof;
- C. Award ITA damages of at least \$1,000,000 in an amount to be proved at trial;
- D. Award ITA its reasonable attorneys' fees and court costs incurred in bringing this action pursuant to 17 U.S.C. § 106 (1),(2),(3); and
- E. Award ITA all other or further relief which this Court deems appropriate.

**COUNT II**  
**(Fraud)**

43. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 42 as if fully stated herein.

44. ITA created the said Copyrighted Materials in 2002 and Defendants were aware of the materials' use in commerce in that both Defendants Michael Scott Fussell and Crystal Kinder have been employed with ITA.

45. In spite of their ethics training as Certified Public Accountants, as well as Fussell's Professional Responsibility obligations as a lawyer and Kinder's ethical obligations as a law student, Defendants created duplicates of ITA's Copyrighted Materials and represented them as their own.

46. Defendants continue to use these Copyrighted Materials to procure clients and provide services for them for their own pecuniary gain to the detriment of the Plaintiffs.

47. As a result of the Defendants' misrepresentations and/or omissions, as well as the fraudulent, unfair and/or deceptive practices and actions as set forth above, ITA has suffered various damages and losses, including but not limited to having been defrauded in the amount of

at least \$100,000.

48. The misrepresentations and/or omissions, as well as the fraudulent, unfair, and/or deceptive practices and actions set forth above, were made willfully and intentionally or in reckless disregard for the truth or falsity of said misrepresentations and/or omissions, as well as fraudulent, unfair, and/or deceptive practices and actions.

WHEREFORE, Plaintiff ITA respectfully requests that this Honorable Court:

- A. Award Plaintiff, ITA, damages in the sum in excess of \$100,000, plus costs and attorney fees.
- B. Award Plaintiff, ITA, punitive damages, in an amount in excess of \$100,000 and;
- C. Grant such other relief as the Court finds just and appropriate.

**COUNT III**  
**(Conversion)**

49. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 48 as if fully stated herein.

50. From TLA's inception to the current date, the Defendants, jointly and severally, have been using ITA's Copyrighted Materials as their own without ITA's authorization.

51. From TLA's inception to the current date, the Defendants, jointly and severally, have been conducting business and receiving revenues as a result of their infringement of ITA's Copyrighted Materials.

52. ITA has an absolute and unconditional right to maintain possession and control of its Copyrighted Materials because said Materials were created by ITA for ITA's use.

53. ITA has not demanded possession of its Copyrighted Materials from Defendants for fear that such a demand would lead Defendants to destroy evidence relevant to this matter.

54. The Defendants have wrongfully and without authorization assumed control, dominion, and ownership over the money obtained through use of ITA's Copyrighted Materials.

55. ITA has an absolute and unconditional right to maintain possession and control of any proceeds from the use of its Copyrighted Materials.

56. ITA has not demanded possession of its money from Defendants for fear that such a demand would lead Defendants to destroy evidence relevant to this matter.

WHEREFORE, Plaintiff ITA respectfully requests that this Honorable Court:

- A. Award Plaintiff, ITA, monetary relief in an amount to be determined at trial as compensation to ITA's actual damages suffered by it as a result of Defendants' conduct described herein;
- B. Award reasonable attorneys' fees and costs incurred by ITA in bringing this action;
- C. Grant a pre-judgment interest for any award to ITA; and
- D. Grant such other relief as the Court finds just and appropriate.

**COUNT IV**  
**(Breach of Fiduciary Duty)**

57. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 56 as if fully stated herein.

58. The Defendants Michael Scott Fussell and Crystal Kinder and John Cerami, jointly and severally, have a fiduciary duty to the Plaintiffs as they were employed by the principals of ITA and CTS as employees.

59. While employees of ITA and CTS, the Defendants had access to proprietary materials in both electronic and hard copy form, including but not limited to the infringed Copyrighted

Materials at dispute.

60. Defendants, knowing the Copyrighted Materials were confidential, used the Materials without ITA's or CTS's authorization for their own pecuniary gain, against the interests of ITA and CTS.

WHEREFORE, Plaintiffs ITA and CTS respectfully request that this Honorable Court:

- A. Award Plaintiffs monetary relief in an amount to be determined at trial as compensation to Plaintiffs' actual damages suffered by it as a result of Defendants' conduct described herein;
- B. Award Plaintiffs reasonable attorneys' fees and costs incurred by Plaintiffs in bringing this action;
- C. Grant pre-judgment interests for any awards to Plaintiffs;
- D. Award punitive Damages against Defendants; and
- E. Grant such other relief as the Court finds just and appropriate.

**COUNT V**  
**(Violation of Illinois Trade Secret Act 765 ILCS 1065)**

61. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 60 as if fully stated herein.

62. All ITA Copyrighted Materials at issue are trade secrets of ITA in that the Materials constitute formulas, programs, data, methods, techniques, and processes that are sufficiently secret to derive actual economic value from not being known to other persons who can obtain economic value from their disclosure or use.

63. ITA uses reasonable efforts to ensure the secrecy and confidentiality of its Copyrighted Materials.

64. In fact, "Preliminary Tax Savings & Exposure Illustration" contains an encoded, secured calculation grid that says "For Office Use Only." This grid is not removable without extensive reprogramming. This non-removable item remains on the Defendants' "Tax Savings Verification Report." (See Exhibits 5 and 6)

65. Defendants, jointly and severally, have improperly acquired, disclosed and used ITA's Copyrighted Materials without the express or implied consent of ITA.

66. As a means of misappropriating ITA's Copyrighted Materials, Defendant Michael Scott Fussell induced Defendant Crystal Kinder to breach her duty under her employment agreements with ITA and CTS to maintain secrecy of ITA's Materials.

67. Defendants, jointly and severally, have used and currently use ITA's trade secrets in violation of ILCS 765 1065(1)(2).

68. ITA's trade secrets include but are not limited to its marketing process, calculation methods, certain tax strategies, and Tax Strategy Reports.

69. Defendants' improper use of these trade secrets caused, and continues to cause, ITA great damages. As a result of Defendants' fraudulent conduct, hours of strategizing, programming, and immeasurable amounts of resources are at risk. Such strategies were revealed to Defendants based on the representation they would not be used for personal gain and other express purposes as delineated in their respective employment agreements with ITA and/or CTS.

WHEREFORE, Plaintiff ITA respectfully requests that this Honorable Court:

- A. Award Plaintiff, ITA, monetary relief in an amount to be determined at trial as compensation to ITA's actual damages suffered by it as a result of Defendants' conduct described herein;
- B. Award reasonable attorneys' fees and costs incurred by ITA in bringing this action;

- C. Grant a pre-judgment interest for any award to ITA;
- D. Award Punitive Damages against Defendants; and
- E. Grant such other relief as the Court finds just and appropriate.

**COUNT VI**  
**(Violation of the Consumer Fraud and Deceptive Trade Practices Act 815 ILCS 510/1 et. seq.)**

70. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 69 as if fully stated herein.

71. Defendants, jointly and severally, have engaged in conduct that creates a likelihood prospective clients will choose not to retain ITA for tax consulting services.

72. Defendants, jointly and severally, continue to use ITA's Copyrighted Materials.

73. Defendants, jointly and severally, have used and continue to use ITA's Copyrighted Materials and pass them off as their own, violating the Illinois Consumer Fraud and Deceptive Trade Practices Act 815 ILCS 510/2(a)(1).

74. Specifically, Defendants, jointly and severally, have engaged in conduct that will cause a likelihood of confusion or of misunderstanding as to the source, sponsorship and approval of ITA's Copyrighted Materials in violation of 815 ILCS 510/2(a)(2).

75. ITA has no adequate remedy at law because damages alone cannot fully compensate ITA for the damage caused by Defendants' misconduct.

76. Unless enjoined by the Court, Defendants will continue to engage in activities that infringe upon ITA's products and services to ITA's irreparable injury. This threat of future injury to ITA's goodwill and reputation requires preliminary and permanent injunctive relief to prevent Defendants' misconduct and to ameliorate and mitigate ITA's injury and the damage to ITA

which cannot be made whole by damage award alone.

77. A granting of the requested injunctive relief would not unduly burden Defendants or the public, because ITA is only seeking to enjoin otherwise illegal behavior. The benefit provided to ITA, however, would be great inasmuch as it would be relieved of a continued infliction of irreparable harm.

WHEREFORE, Plaintiff ITA respectfully requests that this Court enter a judgment in its favor and against Defendant, and enter orders providing the following relief:

- A. Permanently enjoin Defendant from using any ill-gotten material and representing it as their own pursuant to 815 ILCS 510/3;
- B. Award ITA reasonable attorneys' fees and expenses, including court costs, incurred in bringing this action pursuant to 815 ILCS 510/3; and
- C. Award ITA other or further relief as deemed appropriate by this Court.

#### **COUNT VII**

#### **(Violation of Federal Deceptive Trade Practices Act 15 U.S.C. §45)**

78. ITA repeats and re-alleges the allegations contained in paragraphs 1 – 77 as if fully stated herein.

79. By wrongfully obtaining and using ITA's Copyrighted Materials for their own pecuniary gain, Defendants, jointly and severally, have used and are using unfair methods of competition in affecting commerce.

80. In using ITA's Copyrighted Materials without authorization, Defendants, jointly and severally, have used, and are using, unfair or deceptive acts and practices to affect commerce.

WHEREFORE, Plaintiff ITA respectfully requests that this Court enter a judgment in its

favor and against Defendant, and enter orders providing the following relief:

- A. Preliminary injunction enjoining Defendants from conducting any and all Deceptive Practices;
- B. Award ITA damages of at least \$1,000,000 in an amount to be proved at trial;
- C. Award ITA its reasonable attorneys' fees and court costs incurred in bringing this action pursuant to 15 U.S.C. § 45; and
- D. Award ITA all other or further relief which this Court deems appropriate.

**COUNT VIII**  
**(Accounting)**

81. ITA repeats and re-alleges the allegations contained in paragraphs 1 - 80 as if fully stated herein.

82. Due to Defendants unlawfully using ITA's Copyrighted Materials the Defendants reaped a substantial financial windfall to their benefit and to the detriment of ITA.

83. The amounts of revenue and profit generated by the Defendants doing tax work based on ITA's proprietary materials are unknown to ITA because the Defendants have had sole possession, custody, and control of their books and records during all periods of time relevant herein.

84. ITA seeks equitable relief, as there exists no adequate remedy at law for this claim for accounting and ITA cannot, at this time, ascertain the revenues rightfully due.

WHEREFORE, Plaintiff ITA respectfully requests that this Honorable Court:

- A. Grant an accounting for the sums due and owing to ITA;
- B. Award reasonable attorneys' fees and costs incurred by ITA in bringing this action;
- C. Grant a pre-judgment interest for any award to ITA; and

D. Award such other relief as the Court finds just and appropriate.

**COUNT IX**  
**(Tortious Interference with Contract)**

85. ITA repeats and re-alleges the allegations contained in paragraphs 1-84 which are adopted and incorporated by reference as if set forth fully herein and all subsequent allegations in this Complaint are adopted and incorporated by reference.

86. Defendants Fussell, TLAL, TLA and TLAI were aware of the existence of the employment contract between CTS and Crystal Kinder by virtue of the fact that Fussell had been a supervisor to all CTS employees, including Crystal Kinder, while employed by ITA.

87. The Contract of employment between CTS and Crystal Kinder is a valid enforceable contract.

88. The Contract of employment between CTS and Crystal Kinder contained a confidentiality covenant in her employment agreement. (See Exhibit 3 attached hereto and incorporated by reference)

89. The Defendants Fussell, TLAL, TLA and TLAI intentionally and unjustifiably attempted to, and did, induce Crystal Kinder to violate her employment agreement with CTS by utilizing Copyrighted Materials belonging to ITA, trade secrets of ITA and other confidential information for the benefit of Defendants Fussell, TLAL, TLA and TLAI and to the disadvantage of ITA and CTS.

90. Such conduct was/is reckless, intentional, malicious, wanton, and represents a conscious and total disregard for the rights of CTS and ITA, and causes damage to both Plaintiffs – especially considering Defendants' ethics training as Certified Public Accountants, as well as

Fussell's Professional Responsibility obligations as a lawyer and Kinder's ethical obligations as a law student.

91. Both Plaintiffs have expended great sums of money in the development and training of Crystal Kinder.

92. Due to the Defendants Fussell, TLAL, TLA and TLAI's interference with the employment contract, the Plaintiffs were deprived of her services.

93. Unless enjoined, the Defendants will continue to cause irreparable harm and interfere with the Plaintiffs' contractual relationships with its employees.

WHEREFORE, Plaintiffs ITA and CTS respectfully request that this Honorable Court:

- A. Award the Plaintiffs in excess of \$100,000 in damages according to the proofs;
- B. Enter an injunction prohibiting each of the Defendants from interfering with the employment contracts of the Plaintiffs in the future; and
- C. Award such other relief as this court deems fair and equitable.

**COUNT X**  
**(Tortuous Interference with Prospective Economic Gain)**

94. The allegations contained in paragraphs 1-93 are adopted and incorporated by reference as if set forth fully herein and all subsequent allegations in this Complaint are adopted and incorporated by reference.

95. The Defendants, jointly and severally, knew that Plaintiffs had a reasonable expectation of entering into valid business relationships with many additional clients nationwide.

96. The Defendants, jointly and severally, knew of this expectation, and purposely interfered to prevent the expectation from being fulfilled.

97. In particular, the Defendants' piracy of intellectual property, use of ITA's trade secrets,

use of ITA's confidential information and use of CTS's employee damaged the Plaintiffs' business in the present and future and for their own pecuniary gain.

98. Such conduct is reckless, intentional, malicious, wanton, and represents a conscious and total disregard for the rights of the Plaintiffs and causes damage to the Plaintiffs.

99. Such conduct is made more egregious by Defendants' ethics training as Certified Public Accountants, as well as Fussell's Professional Responsibility obligations as a lawyer and Kinder's ethical obligations as a law student.

100. ITA, during the ordinary course of business, contacted prospective clients and found that the Defendants, jointly and severally, have utilized similar if not exact presentations of ITA's Copyrighted Material.

101. ITA has discovered that the Defendants, jointly and severally, have utilized ITA's confidential trade secrets and proprietary information in the presentation and the formulation of the recommendations in their reports.

WHEREFORE, the Plaintiffs ITA and CTS pray that this Court enter the following relief:

- A. An award of compensatory damages in the sum of Two Million Dollars (\$2,000,000.00).
- B. An award of exemplary and punitive damages in the sum of Six Million Dollars (\$6,000,000.00).
- C. An award of their attorney's fees and court costs expended.
- D. Mandatory injunctive relief enjoining any of the Defendants and their agents from interfering with the prospective advantage of the Plaintiffs by enjoining the use of the Plaintiffs' Copyrighted Materials, trade secrets and confidential material.
- E. Such other relief as the Court deems fair and proper.

**COUNT XI**

**(Unjust Enrichment)**

102. The Plaintiffs incorporate paragraphs 1-101 of this complaint by reference as if set forth fully herein and all subsequent allegations of this complaint are adopted and incorporated by reference.

103. The Defendants unjustly enriched themselves at the expense of ITA and CTS by utilizing ITA's Copyrighted Materials, confidential and trade secrets and ITA computers, as well as a CTS employee, to develop materials that duplicate ITA's Copyrighted Materials and by passing said Materials off as their own when in fact the Materials were developed by ITA employees during the terms of their employment.

104. Such conduct is reckless, intentional, malicious, wanton, and represents a conscious and total disregard for the rights of the Plaintiffs, and causes damage to the Plaintiffs.

105. The Defendants have expressed and demonstrated intent to continue their illegal activities.

106. Plaintiffs have no adequate remedy at law because damages alone cannot fully compensate ITA for the damage caused by Defendants' misconduct.

107. Unless enjoined by the Court, Defendants will continue to engage in activities that infringe upon Plaintiffs' products and services to Plaintiffs' irreparable injury. This threat of future injury to Plaintiffs' goodwill and reputation requires preliminary and permanent injunctive relief to prevent Defendants' misconduct and to ameliorate and mitigate Plaintiffs' injury and the damage to Plaintiffs.

108. A granting of the requested injunctive relief would not unduly burden Defendant or the public, because Plaintiffs are only seeking to enjoin otherwise illegal behavior. The benefit provided to Plaintiffs, however, would be great inasmuch as ITA would be relieved of continued

use of its confidential work product by unauthorized parties and CTS would be relieved of the wrongful use of its employee.

WHEREFORE, the Plaintiffs ITA and CTS pray that this Court enter the following relief:

- A. An award of compensatory damages in the sum of Two Million Dollars (\$2,000,000.00).
- B. An award of exemplary and punitive damages in the sum of Six Million Dollars (\$6,000,000.00).
- C. An award of their attorney's fees and court costs expended.
- D. Mandatory injunctive relief enjoining any of the Defendants and their agents from interfering with the prospective advantage of the Plaintiffs by enjoining the use of ITA's Copyrighted Materials, trade secrets and confidential material.
- E. Such other relief as the Court deems fair and proper.

**COUNT XII**

**(Civil RICO Substance and Conspiracy – Scheme to Defraud by use of Mails, by Transportation and by Wire (Telephone, Fax and Internet))**

109. The Plaintiffs incorporate paragraphs 1-108 of this complaint by reference as if set forth fully herein and all subsequent allegations of this complaint are adopted and incorporated by reference.

110. The Defendants conspired to appropriate ITA Copyrighted Materials and trade secrets for their own pecuniary gain. The Predicate details of the conspiracy and scheme are set forth above.

111. On more than two occasions the Defendants and each of them appropriated, used wrongfully and, without the knowledge or permission of ITA stole and plagiarized the intellectual property of ITA protected by copyright and trade secret statutes to pass the Materials

off as their own for their own pecuniary gain when in fact the materials were owned by ITA.

112. From its inception, the scheme and conspiracy followed a basic pattern or patterns which included the following elements:

- a. The Defendants and each of them would use the internet, fax, telephone, cellular telephone and other methods used for interstate commerce to obtain copyrighted materials, and trade secrets of ITA to pass off to the unsuspecting public as the work product of the defendants.
- b. The Defendants and other unknown co-conspirators would integrate themselves with employees of ITA and CTS to profit from ITA's copyrights, trade secrets, intellectual property, and work product, to avoid the costly development of their own materials, processes, formulas, and work product and in order to pass same off as their own to the unsuspecting public.
- c. From their offices in Georgia and elsewhere the Defendants and other co-conspirators would contact business targets, such as Boone Lumber, Inc., Nottap, Inc., Comtrac, Services, Inc., Enzymedica, Inc., and others with a series of pitches about Defendants' immense knowledge, expertise, special formulas, proprietary processes which would be used for the benefit of the targets, when in fact they had the intention of stealing, misappropriating and plagiarizing the Copyrighted Materials, trade secrets, proprietary confidential formula, processes, and confidential information and work product of ITA and representing it as their own for their own pecuniary gain.

- d. The documents prepared for the Defendants' clients are substantially the same as ITA's Copyrighted Materials except for the numbers. (See Exhibit 8: Boone Lumber, Inc. Report, Exhibit 9: Nottap, Inc. Report, and Exhibit 10: Comtrac Services, Inc. (Darren Rice), Exhibit 11: Comtrac Services, Inc. (David Hendee) and Exhibit 12: Enzymedica, Inc.) (See also Exhibit 7: ITA Copyrighted Strategic Tax Planning Report)

113. In engaging in such conduct, the Defendants and each of them and other unknown persons would and did agree among themselves, and with other yet unknown Defendants JOHN DOE, to devise and participate in a scheme and plan of deceit, to defraud ITA and CTS. They conspired to breach their obligations of undivided loyalty, fidelity and duty to act faithfully to their employers (ITA and CTS) pursuant to their Employment Contracts and not for Defendants' self interest; The Defendants used false and fraudulent pretenses calculated to deceive persons of ordinary prudence and due care: The Defendants made material false or misleading statements of fact and information and also made material non-disclosures and concealments of fact and information, especially concerning their wrongful use of ITA business forms, Copyrighted Materials, trade secrets, processes and formulas, all of which were important to their "Targets" in deciding whether to act in the conduct of their affairs; all by the Defendants so as to unlawfully, intentionally, willfully and with intent to defraud, knowingly and with specific intent to deceive in order to divert money from their "Targets" and the Plaintiffs ITA and CTS to the Defendants.

114. At all relevant times, in connections with the aforesaid activities giving rise to this complaint, Defendants conspired with each other and others, yet unknown, to engage in the activities set forth herein and aided and abetted one another in such activities all as prescribed and prohibited by 18 U.S.C. §§ 2, 371 and 1962.

115. Plaintiff ITA is a "Person" within the meaning of 18 U.S.C. §§ 1961 and 1964, and Defendant TLAL, TLA and TLAJ are "Enterprises" within the meaning of 18 U.S.C. §§ 1961 and 1962.

116. Defendants Michael Scott Fussell, Crystal Kinder, and John Cerami are "Persons" with the meaning of 18 U.S.C. §§ 1961 and 1962 and at all relevant times were each employed by or associated with an "Enterprise" within the meaning of 18 U.S.C. §§ 1961 and 1962, namely in:

- a. Multiple instances of mail fraud in violation of 18 U.S.C. § 1341.
- b. Multiple instances of wire fraud in violation of 18 U.S.C. § 1343.
- c. Multiple instances of transportation in violation of 18 U.S.C. § 2314.

117. Plaintiff ITA was directly and distinctly injured by Defendants in its business and property in an amount as yet to be determined, by reason of Defendants' violations of 18 U.S.C. § 1962 (c) and (d) but which amount exceeds One Hundred Thousand Dollars (\$100,000).

118. ITA has no adequate remedy at law because ITA's "Preliminary Tax Savings & Exposure Illustration" is used to improve ITA's reputation and goodwill, such that damages alone cannot fully compensate ITA for the dilution caused by Defendants' misconduct.

119. Unless enjoined by the Court, Defendants will continue to engage in activities that infringe upon ITA's Copyrighted Material. Both preliminary and permanent injunctive reliefs are required to prevent Defendants' continued misconduct and to mitigate ITA's injury and the infringement upon the ITA copyrights.

120. A granting of the requested injunctive relief would not unduly burden Defendants or the public because ITA is only seeking to enjoin otherwise illegal behavior. The benefit provided to ITA, however, would be great inasmuch as ITA would be relieved of a continued infliction of

irreparable harm.

WHEREFORE, the Plaintiff ITA prays that this Court enter the following relief:

- A. An award of compensatory damages in the sum of One Hundred Thousand Dollars (\$100,000.00);
- B. An award of exemplary and punitive damages in the sum of Six Million Dollars (\$6,000,000.00);
- C. An award of its attorney's fees and court costs expended;
- D. Preliminary injunctive relief enjoining any of the defendants and their agents from interfering with the prospective advantage of the ITA by enjoining the use of ITA's copyrighted materials, trade secrets, confidential material to prospective clients;
- E. Permanent injunctive relief enjoining any of the defendants and their agents from interfering with the prospective advantage of ITA by enjoining the use of the ITA's copyrighted materials, trade secrets and confidential material;
- F. Such other relief the court deems fair and proper.

**COUNT XIII**  
**(Conspiracy)**

121. Plaintiff ITA reasserts and re-alleges paragraphs 1 – 120 of this complaint by reference as if set forth fully herein and all subsequent allegations of this complaint are adopted and incorporated by reference.

122. By the aforesaid acts, and as a proximate result thereof, Defendants engaged in the conspiracies as heretofore alleged and carried out acts pursuant to their conspiracy. Plaintiff ITA

has been damages thereby in an amount as yet undetermined, but which exceeds One Hundred Thousand Dollars (\$100,000.00).

WHEREFORE, the Plaintiff, INTERNATIONAL TAX ADVISORS, INC., respectfully requests that this Court enter Judgment against the Defendants, jointly and severally, as follows:

- A. Damages resulting from Defendants' aforesaid conduct and their violations of the Copyright Act, Lanham Act, RICO, and Illinois conspiracy law, in an amount as yet to be determined at trial, but which is believed by Plaintiff ITA to exceed One Hundred Thousand Dollars (\$100,000.00), plus interest; which shall include Defendants' profits, plus interest;
- B. An accounting of Defendants' profits, plus interest;
- C. Punitive damages in the sum of Six Million Dollars (\$6,000,000.00);
- D. An amount equivalent to three times actual damages to be determined as provided by 15 U.S.C. 1117(a), 18 U.S.C. 1964 and other applicable laws;
- E. Imposition and execution of equitable liens;
- F. Divestiture ordered of all of Defendants' property interests in money and obligations wrongfully obtained from Plaintiff ITA and others in accordance with 18 U.S.C. 1964(a);
- G. Corrective advertising, including Internet, print and other media, in an amount at least as great as that previously spent by Defendants in advertising, to be of a nature acceptable to Plaintiff ITA and the Court, in accordance with 15 U.S.C. 1117(a) and 1125(a);
- H. An injunction barring and delimiting the future business activities of Defendants in accordance with 18 U.S.C. 1964(a);
- I. Such other relief as the Court decides is just and necessary.

**COUNT XIV**  
**BREACH OF CONTRACT**  
**(Creative Tax Strategies, Inc. v. Crystal Kinder)**

123. Plaintiff, Creative Tax Strategies, Inc. ("CTS") reasserts and re-alleges paragraphs 1 – 122 of this complaint by reference as if set forth fully herein and all subsequent allegations of this complaint are adopted and incorporated by reference.

124. Pursuant to Paragraph No. 5 of the Employment Agreement (See Exhibit 3), the Defendant, Crystal Kinder, was required to devote full time attention, knowledge and skills to the interest of the employer and shall not during the term of the agreement directly or indirectly, in any manner conduct any business similar to that of the employer's business.

125. Pursuant to Paragraph No. 6 of the Employment Agreement, the employee shall not at any time in any manner either directly or indirectly divulge, disclose, or communicate to any person, firm, corporation, or entity or any other third party confidential information concerning any matters affecting or relating to the business of the employer.

126. Pursuant to Paragraph No. 6 of the Employment Agreement, the employee was required to keep all inventions, discoveries, improvements and designs as the sole property of the employer.

127. Pursuant to Paragraph No. 7 of the Employment Agreement, the employee shall not perform any act in violation of the Employment Agreement and consented to a temporary preliminary injunction and permanent injunction by any court of competent jurisdiction, in addition to any money damages and agrees to render an equitable accounting of all profits from such violations.

128. In violation of these covenants and agreements, Defendant, Crystal Kinder did in fact violate same by utilizing, while still an employee of Creative Tax Strategies, Inc., proprietary

software, trade secrets, confidential information, and copyrighted materials for her own benefit and for the benefit of Michael Scott Fussell and his entities, to the detriment of Creative Tax Strategies, Inc.

129. There is no adequate remedy at law to prevent the Defendant, Crystal Kinder from the continuous use of Plaintiff's proprietary software, trade secrets, confidential information, and copyrighted materials after disclosure of this lawsuit.

130. That the continuous use by the Defendant of the Plaintiff's confidential materials and information will continue to cause irreparable harm to the Plaintiff.

131. In balancing the equities between the parties, the equities favor the Plaintiff and the Plaintiff is an innocent party who has had its covenants and agreements of its employment agreement breached by its employee, Defendant, Crystal Kinder.

132. There is a likelihood of success on the merits as the exhibits clearly demonstrate that it was the Plaintiff's property, trade secrets and confidential information, which was misappropriated by this employee for her own pecuniary gain in violation of her employment agreement with Plaintiff, Creative Tax Strategies, Inc.

133. That the Plaintiff, Creative Tax Strategies, Inc. has suffered damages in an amount to which the full extent of is undetermined as a result of the Defendant, Crystal Kinder's breach of contract.

WHEREFORE, Plaintiff, Creative Tax Strategies, Inc. respectfully requests this Honorable Court:

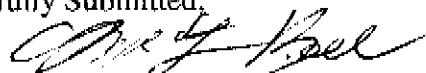
- A. Temporary, Preliminary, and Permanent injunctive relief enjoining Crystal Kinder from the use of the ITA's copyrighted materials, trade secrets and confidential material;
- B. Damages in amount according to the proofs, believed to be in excess of \$100,000.00;

C. For such other, further and different relief as this Court deems fair and just upon the premises.

**JURY DEMAND**

Plaintiff International Tax Advisors, Inc. hereby demands trial by jury.

Respectfully Submitted,



---

Ronald L. Bell

Ronald L. Bell & Associates, P.C.  
Attorney for Plaintiffs  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Atty. No. 03126822

STATE OF ILLINOIS     )  
                                      )  
COUNTY OF LAKE        )     SS

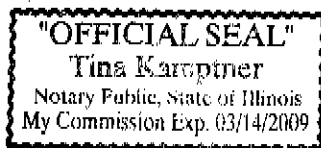
**VERIFICATION**

The undersigned, under penalties as provided by law, certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters certifies as aforesaid the he verily believes same to be true.

Ken Sweet  
Title EXECUTIVE DIRECTOR

Subscribed and sworn before me this  
15<sup>TH</sup> day of April 2008

Jana Karptner  
Notary Public.



STATE OF ILLINOIS       )  
                                      )  
COUNTY OF LAKE       )       SS

**AFFIDAVIT OF KENNETH SWEET**

I, Kenneth Sweet, having first been duly sworn under oath depose and state as follows:

1. I am Executive Director of International Tax Advisors, Inc. (hereinafter "ITA") and Creative Tax Strategies, Inc. (hereinafter "CTS").

2. Michael Scott Fussell (CPA and licensed Attorney), was a former employee of ITA (from 6/3/2002 to 10/24/2003), who, pursuant to his employment contract and confidentiality agreement, was to keep ITA's and CTS's copyrighted materials and trade secrets confidential and not to use them for his pecuniary gain.

3. Crystal Kinder (CPA and third year part-time law student), was an employee of CTS (from 6/24/2002 to April 2008), who, pursuant to her employment contract and confidentiality agreement, was to keep ITA's and CTS's copyrighted materials and trade secrets confidential and not to use them for her pecuniary gain.

4. John Cerami (CPA), was an employee of ITA (from 3/17/2003 to 11/27/2004), who, pursuant to his employment contract and confidentiality agreement, was to keep ITA's and CTS's copyrighted materials and trade secrets confidential and not to use them for his pecuniary gain.

5. Defendant Crystal Kinder, pursuant to her employment contract with CTS, agreed to not have any kind of employment or interest, direct or indirect, in any other business similar to ITA/CTS's business during the term of her employment contract; and was not allowed to do outside work in the tax area for anyone other than CTS.

6. I have reviewed materials of Tax Law Advisors, Inc. (hereinafter "TLAI"), owned and operated by Defendant Fussell, that Defendant TLAJ provided to four (4) TLAJ

clients Nottap, Inc., Boone Lumber, Inc., Enzymedica, Inc., and Comtrac Services, Inc. and found them to be almost identical to the work prepared by ITA/CTS.

7. The Tax Strategy Reports delivered to these four (4) TLAI clients Nottap, Inc., Boone Lumber, Inc., Enzymedica, Inc., and Comtrac Services, Inc. utilized the ITA/CTS confidential information, trade secrets, and copyrighted material, representing them to be their own work product.

8. I discovered Defendant Kinder, a then current employee of CTS, was writing the Tax Strategy Reports for Defendants Fussell and TLAI.

9. ITA/CTS has expended great sums of money in the development, maintenance of, and protection of its confidential trade secret and copyrighted materials.

10. That ITA/CTS has expended great sums of money on the education of its employees including Defendant Kinder, Defendant Cerami and other ITA/CTS employees.

11. I have reviewed Defendant TLAI's Tax Strategy Reports for Nottap, Inc., Boone Lumber, Inc., Enzymedica, Inc., and Comtrac Services, Inc. I found these reports to be substantially identical to the Tax Strategy Reports that ITA prepares for its clients.

12. Defendant's ongoing wrongful acts have caused and continue to cause irreparable harm to ITA and CTS.

13. Defendant's actions are having an adverse impact on ITA/CTS's reputation to the extent that damages alone are insufficient to compensate ITA.

14. Because the materials being used by Defendants are copyrighted by ITA, there is no legitimate reason to permit their continued use by Defendants.

15. To permit the continued wrongful use of ITA's copyrighted materials by Defendants would result in the Defendants unjustly profiting from their wrongful use of ITA/CTS copyrighted materials.

16. As Executive Director for ITA/CTS, I am responsible for the supervision of all employees.

17. I was the direct supervisor of Defendant Fussell during his entire employment with ITA. At the time I hired Defendant Fussell, I charged him with the responsibility of developing original work product to be used in ITA/CTS's tax consulting practice; and expressly directed him not to use any materials or documents he had in his possession from his former employer. In direct violation of my mandate, Defendant Fussell provided copies of his former employer's materials to the attorneys he was supervising in the production of ITA/CTS original tax consulting work product. Upon seeing these materials in the possession of Defendant Fussell's subordinates, I confronted Defendant Fussell. Defendant Fussell admitted providing the materials to his subordinate attorneys and instructing them to plagiarize the documents as necessary to expedite the production of the ITA/CTS work product. Defendant Fussell said to me he would destroy any materials that might implicate him and ITA/CTS if any issues arose in the future. At that time, I disciplined Defendant Fussell, confiscated and destroyed the materials in question, and directed Defendant Fussell's subordinate attorneys to develop their own original work product.

18. As part of Defendant Kinder's employment compensation, ITA/CTS reimburses 60% of her law school tuition for each class in which she receives a "B" or better. Defendant Kinder began her law school studies during her employment with CTS, and is currently enrolled in her third year of part-time law school studies.

19. I was recently informed Defendant Kinder was preparing Tax Strategy Reports for Defendant TLAI and Defendant TLAI clients, utilizing ITA/CTS intellectual property, computer equipment, software, templates, elements and computer files. I was informed she received \$500 per report and prepared numerous reports each month. All of

these activities occurred while employed by ITA/CTS and in direct violation of her employment contract.

20. I have investigated and determined, on multiple occasions, Defendant Kinder utilized her computer to falsify company records on the ITA/CTS computer network, and conspired with other ITA/CTS employees in deceptive practices so that she would received bonus compensation to which she was not otherwise entitled.


21. If notice of this suit is given to the Defendants, prior to an order being entered to seize their computers, based on Defendants' prior actions and conduct, Defendants will destroy relevant evidence contained in their computers, and ITA/CTS will never know the full extent of the Copyright violations.

FURTHER AFFIANT SAYETH NAUGHT.

INTERNATIONAL TAX ADVISORS, INC.

By:   
Kenneth Sweet  
Executive Director

Subscribed and sworn before  
me this 15<sup>th</sup> day of April 2008.

  
Notary Public



**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

INTERNATIONAL TAX ADVISORS, INC.,  
a Nevada Corporation, and CREATIVE TAX  
STRATEGIES, INC., a Nevada Corporation,

Plaintiffs,

v.

TAX LAW ASSOCIATES, LLC, a Nevada  
Limited Liability Company, TAX LAW  
ASSOCIATES, INC., a Georgia Corporation,  
TAX LAW ADVISORS, INC., a Georgia  
Corporation, MICHAEL SCOTT FUSSELL, an  
Individual, CRYSTAL KINDER, an Individual,  
and JOHN CERAMI, an Individual

Defendants.

Case No.

Judge:

Magistrate Judge:

**EXHIBITS ATTACHED TO PLAINTIFFS' COMPLAINT**

- |                  |   |
|------------------|---|
| Group Exhibit #1 | ITA Preliminary Tax Savings & Exposure Illustration and Certificate of Registration   |
| Exhibit #2       | ITA Assurance and Certificate of Registration   |
| Exhibit #3       | Employment Agreement of Crystal Kinder with Creative Tax Strategies, Inc.             |
| Exhibit #4       | Tax Law Solutions Tax Benefit Assurance   |
| Exhibit #5       | Tax Law Solutions Tax Savings Verification Report prepared for Woolard Brothers, Inc. |
| Exhibit #6       | Tax Law Associates, Inc. Tax Savings Verification Report prepared for XYZ             |
| Exhibit #7       | ITA Strategic Tax Planning Report (sample) and Certificate of Registration            |
| Exhibit #8       | Strategic Tax Planning Report for John Greene of Boone Lumbar, Inc.                   |
| Exhibit #9       | Strategic Tax Planning Report for Charles Patton of Nottap, Inc.                      |
| Exhibit #10      | Strategic Tax Planning Report for Darren Rice of Comtrac Services, Inc.               |
| Exhibit #11      | Strategic Tax Planning Report for David Hendee of Comtrac Services, Inc.              |
| Exhibit #12      | Strategic Tax Planning Report for Thomas Bohager of Enzymedica, Inc.                  |

**EXHIBIT 1**

---

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC.,  
a Nevada Corporation, and CREATIVE TAX  
STRATEGIES, INC., a Nevada Corporation,

Plaintiffs,

**y.**

TAX LAW ASSOCIATES, LLC, a Nevada Limited Liability Company, TAX LAWE ASSOCIATES, INC., a Georgia Corporation, TAX LAW ADVISORS, INC., a Georgia Corporation, MICHAEL SCOTT FUSSELL, an Individual, CRYSTAL KINDER, an individual, and JOHN CERAMI, an individual,

**Defendants.**

Case No.

Judge:

Magistrate Judge:

**GROUP EXHIBIT 1**  
**ITA'S PRELIMINARY TAX SAVINGS & EXPOSURE ILLUSTRATION**  
**AND CERTIFICATE OF REGISTRATION**

**FILED UNDER SEAL  
(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822



This Certificate issued under the seal of the Copyright Office in accordance with title 17, United States Code, attests that registration has been made for the work identified below. The information on this certificate has been made a part of the Copyright Office records.

*Marybeth Peters*

Register of Copyrights, United States of America



Form TX

For a Nondramatic Literary Work  
UNITED STATES COPYRIGHT OFFICE

REGI

TX 6-118-438



EFFECTIVE DATE OF REGISTRATION

May 5 2005

Month Day Year

RATE CONTINUATION SHEET.

1

TITLE OF THIS WORK ▼

International Tax Advisors, Inc.- Preliminary Tax Savings & Exposure Illustration - Sample Client

PREVIOUS OR ALTERNATIVE TITLES ▼

N/A

PUBLICATION AS A CONTRIBUTION If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work ▼

N/A

If published in a periodical or serial give: Volume ▼ Number ▼ Issue Date ▼ On Pages ▼

2

NAME OF AUTHOR ▼

a International Tax Advisors, Inc.

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

N/A N/A

Was this contribution to the work a "work made for hire"? ☒ Yes ☐ No

AUTHOR'S NATIONALITY OR DOMICILE

OR { Citizen of ► Domiciled in ► United States of America

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☒ No

Pseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

NATURE OF AUTHORSHIP Briefly describe nature of material created by this author in which copyright is claimed. ▼

Entire Work

NAME OF AUTHOR ▼

b N/A

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"? ☐ Yes ☒ No

AUTHOR'S NATIONALITY OR DOMICILE

OR { Citizen of ► Domiciled in ►

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☒ No

Pseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

NATURE OF AUTHORSHIP Briefly describe nature of material created by this author in which copyright is claimed. ▼

NAME OF AUTHOR ▼

c N/A

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"? ☐ Yes ☒ No

AUTHOR'S NATIONALITY OR DOMICILE

OR { Citizen of ► Domiciled in ►

WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☒ No

Pseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

NATURE OF AUTHORSHIP Briefly describe nature of material created by this author in which copyright is claimed. ▼

3

YEAR IN WHICH CREATION OF THIS WORK WAS COMPLETED

2004

This information must be given Year in all cases.

DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK

Complete this information ONLY if this work has been published.

Month ► October Day ► 28 Year ► 2004

United States of America

Nation

4

COPYRIGHT CLAIMANT(S) Name and address must be given even if the claimant is the same as the author given in space 2. ▼

International Tax Advisors, Inc.  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

TRANSFER If the claimant(s) named here in space 4 is (are) different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

N/A

APPLICATION RECEIVED  
MAY 05 2005

ONE DEPOSIT RECEIVED

TWO DEPOSITS RECEIVED  
MAY 05 2005

FUNDS RECEIVED

DO NOT WRITE HERE  
OFFICE USE ONLY

MORE ON BACK ►

• Complete all applicable spaces (numbers 1-6) on the reverse side of this page.  
• See detailed instructions.  
• Sign the form at line 6

DO NOT WRITE HERE

Page 1 of 2

NOTE

Under the law, the "author" of a "work made for hire" is generally the employer, not the employee (see instructions). For any part of this work that was "made for hire" check "Yes" in the space provided, give the employer (or other person for whom the work was prepared) as "Author" of that part, and leave the space for dates of birth and death blank.

EXAMINED BY <u>HLM</u>	FORM TX
CHECKED BY	
<input checked="" type="checkbox"/> CORRESPONDENCE	FOR
<input checked="" type="checkbox"/> Yes	COPYRIGHT
	OFFICE
	USE
	ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?

☒ Yes ☐ No If your answer is "Yes," why is another registration being sought? (Check appropriate box.) ▼a. ☐ This is the first published edition of a work previously registered in unpublished form.b. ☐ This is the first application submitted by this author as copyright claimant.c. ☒ This is a changed version of the work, as shown by space 6 on this application.

If your answer is "Yes," give: Previous Registration Number ▶

Year of Registration ▶

~~Filed simultaneously herewith~~ ~~Filed simultaneously herewith~~

## DERIVATIVE WORK OR COMPILATION

Preexisting Material Identify any preexisting work or works that this work is based on or incorporates. ▼

International Tax Advisors, Inc. - Preliminary Tax Savings &amp; Exposure Illustration

Material Added to This Work Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼

Editorial revisions to columnar headings and "for office use only" section

DEPOSIT ACCOUNT If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account. Name ▼ Account Number ▼

N/A

CORRESPONDENCE Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/ZIP ▼

Kenneth E. Sweet  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

Area code and daytime telephone number ▶ 847-808-5590

Fax number ▶ 847-808-7039

Email ▶ sweetsk@ipa-iba.com

CERTIFICATION\* I, the undersigned, hereby certify that I am the

Check only one

☐ author☐ other copyright claimant☐ owner of exclusive right(s)☒ authorized agent of

International Tax Advisors, Inc.

Name of author or other copyright claimant, or owner of exclusive right(s) ▲

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Typed or printed name and date ▼ If this application gives a date of publication in space 3, do not sign and submit it before that date.

Kenneth E. Sweet

Date ▶ May 4, 2005

Handwritten signature (X) ▼

X

Certificate will be mailed in window envelope to this address:

Name ▼

Kenneth E. Sweet, International Tax Advisors, Inc.

Number/Street/Apt. ▼

1250 Barclay Blvd.

City/State/ZIP ▼

Buffalo Grove, IL 60089

## YOU MUST

- Complete all necessary spaces
- Sign your application in space 8

SEND BY REGISTERED MAIL TO THE COPYRIGHT OFFICE

1. Application form
2. Nonrefundable filing fee in check or money order payable to Register of Copyrights
3. Deposit material

LIBRARY OF CONGRESS  
Copyright Office - TX  
101 Independence Avenue, S.E.  
Washington, D.C. 20540-4222

There are subject to charge. For current fees, check the Copyright Office website at [www.copyright.gov](http://www.copyright.gov) or write the Copyright Office, or call (202) 707-6000

\*17 U.S.C. § 505(e). Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 406, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.

**ITA INTERNATIONAL TAX ADVISORS, INC.**  
*Tax Consultants*

1250 Barclay Boulevard  
Buffalo Grove, Illinois 60089  
Phone: (847) 495-3070  
Fax: (847) 495-3071

**VIA HAND DELIVERY**

May 4, 2005

Special Handling  
Copyright Receiving and Processing  
P.O. Box 71380  
Washington, D.C. 20024-1380

**Re: Request for "Special Handling" of Form TX**  
**Copyright Claimant: International Tax Advisors, Inc.**

Dear Sir / Madam:

Enclosed please find our FORM TX, application for registration of a claim to copyright, for a document entitled "Preliminary Tax Savings and Exposure Illustration - Sample Client." We are requesting "special handling" of this form in order to expedite the normal registration process because we have an urgent need that meets the special circumstances exception for such filings. In essence, we have knowledge that the enclosed work that we are registering has been infringed by a former employee of our company. We also believe that as a result of this ongoing infringement, our company could suffer both monetary damages, as well as damage to our name and reputation in the business community. In order to protect our rights with respect to this document we intend to initiate legal proceedings in as expeditious a manner as possible. In order to properly do so, we are hereby requesting that this previously published document, now be registered via the "special handling" procedures.


In accordance with our request for "special handling" of this application, in addition to this letter, we have enclosed the following required items:

1. Application form TX;
2. a non-refundable filing fee of \$30;
3. the required deposit copies of the document to be recorded;
4. the \$580 special handling fee; and
5. A signed certification statement included at the bottom of this letter.

If you have any questions, or if there is anything else we can provide in order to expedite the handling of this request, please feel free to contact me through our toll-free number at (800) 535-2456.

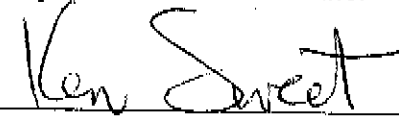
Very truly yours,

INTERNATIONAL TAX ADVISORS, INC.

  
Kenneth E. Sweet  
Executive Director

**Certification Statement**

I hereby certify to the best of my knowledge and belief that the information contained in this request is true and accurate.

  
By: Kenneth E. Sweet  
As Executive Director, International Tax Advisors, Inc.

On this 4<sup>th</sup> day of May, 2005, before me personally appeared KENNETH E. SWEET, to me known to be the person who executed the foregoing instrument, and acknowledged that he executed it as his free and voluntary act.

Notary Public:

  
\_\_\_\_\_

(seal)



REGISTRATION NUMBER

TX TXU  
EFFECTIVE DATE OF REGISTRATION

Month Day Year

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

1 TITLE OF THIS WORK ▼

International Tax Advisors, Inc. - Preliminary Tax Savings & Exposure Illustration - Sample Client

PREVIOUS OR ALTERNATIVE TITLES ▼  
N/A

PUBLICATION AS A CONTRIBUTION If this work was published as a contribution to a periodical, serial, or collection, give information about the  
collective work in which the contribution appeared. Title of Collective Work ▼

N/A

If published in a periodical or serial give: Volume ▼ Number ▼ Issue Date ▼ On Pages ▼

2 NAME OF AUTHOR ▼

a International Tax Advisors, Inc.

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

N/A N/A

Was this contribution to the work a  
"work made for hire"? ☒ Yes  
☐ No

AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of ▼

Domiciled in ▼ United States of America

WAS THIS AUTHOR'S CONTRIBUTION TO  
THE WORK

Anonymous? ☐ Yes ☒ No

Pseudonymous? ☐ Yes ☒ No

If the answer to either  
of these questions is  
"Yes," see detailed  
instructions.

NATURE OF AUTHORSHIP Entire Work Briefly describe nature of material created by this author in which copyright is claimed. ▼

NAME OF AUTHOR ▼

b N/A

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

Was this contribution to the work a  
"work made for hire"? ☐ Yes  
☐ No

AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of ▼

Domiciled in ▼

WAS THIS AUTHOR'S CONTRIBUTION TO  
THE WORK

Anonymous? ☐ Yes ☐ No

Pseudonymous? ☐ Yes ☐ No

If the answer to either  
of these questions is  
"Yes," see detailed  
instructions.

NATURE OF AUTHORSHIP Briefly describe nature of material created by this author in which copyright is claimed. ▼

NAME OF AUTHOR ▼

c N/A

DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

Was this contribution to the work a  
"work made for hire"? ☐ Yes  
☐ No

AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of ▼

Domiciled in ▼

WAS THIS AUTHOR'S CONTRIBUTION TO  
THE WORK

Anonymous? ☐ Yes ☐ No

Pseudonymous? ☐ Yes ☐ No

If the answer to either  
of these questions is  
"Yes," see detailed  
instructions.

NATURE OF AUTHORSHIP Briefly describe nature of material created by this author in which copyright is claimed. ▼

3 YEAR IN WHICH CREATION OF THIS

a WORK WAS COMPLETED This information  
2004 must be given  
Year in all cases.

b DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK

Complete this information ONLY if this work  
Month ► October Day ► 28 Year ► 2004  
has been published.

United States of America

Nation

4 COPYRIGHT CLAIMANT(S) Name and address must be given even if the claimant is the same as  
the author given in space 2. ▼

International Tax Advisors, Inc.  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

TRANSFER If the claimant(s) named here in space 4 is (are) different from the author(s) named in  
space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

N/A

APPLICATION RECEIVED

ONE DEPOSIT RECEIVED

TWO DEPOSITS RECEIVED

FUNDS RECEIVED

MORE ON BACK ► • Complete all applicable spaces (numbers 5-9) on the reverse side of this page.  
• See detailed instructions. • Sign the form at line 8.

DO NOT WRITE HERE

Page 1 of \_\_\_\_\_ pages

CHECKED BY

CORRESPONDENCE

☐ YesFOR  
COPYRIGHT  
OFFICE  
USE  
ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?

☒ Yes ☐ No If your answer is "Yes," why is another registration being sought? (Check appropriate box.) ▼a. ☐ This is the first published edition of a work previously registered in unpublished form.b. ☐ This is the first application submitted by this author as copyright claimant.c. ☒ This is a changed version of the work, as shown by space 6 on this application.

If your answer is "Yes," give: Previous Registration Number ▶

Year of Registration ▶

~~Filed simultaneously herewith~~ ~~Filed simultaneously herewith~~

DERIVATIVE WORK OR COMPILATION

Preexisting Material Identify any preexisting work or works that this work is based on or incorporates. ▼

International Tax Advisors, Inc. - Preliminary Tax Savings &amp; Exposure Illustration

Material Added to This Work Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼

Editorial revisions to columnar headings and "for office use only" section

DEPOSIT ACCOUNT If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account.

Name ▼

Account Number ▼

N/A

CORRESPONDENCE Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/ZIP ▼

Kenneth E. Sweet  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

Area code and daytime telephone number ▶ 847-808-5590

Fax number ▶ 847-808-7039

Email ▶ sweetk@ipa-iba.com

CERTIFICATION\* I, the undersigned, hereby certify that I am the

Check only one ▶

☐ author☐ other copyright claimant☐ owner of exclusive right(s)☒ authorized agent of

International Tax Advisors, Inc.

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Name of author or other copyright claimant, or owner of exclusive right(s) ▶

Typed or printed name and date ▼ If this application gives a date of publication in space 3, do not sign and submit it before that date.

Kenneth E. Sweet

Date ▶ May 4, 2005

Handwritten signature (X) ▼

X

Certificate  
will be  
mailed in  
window  
envelope  
to this  
address:

Name ▼

Kenneth E. Sweet, International Tax Advisors, Inc.

Number/Street/Apt ▼

1250 Barclay Blvd.

City/State/ZIP ▼

Buffalo Grove, IL 60089

## YOU MUST:

- Complete all necessary spaces
- Sign your application in space 9

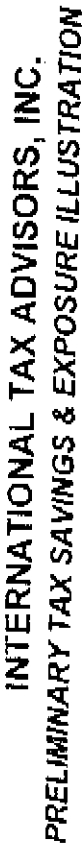
SEND ALL 3 ELEMENTS  
IN THE SAME PACKAGE

1. Application form
2. Nonrefundable filing fee in check or money order payable to *Register of Copyrights*
3. Deposit material

## MAIL TO

Library of Congress  
Copyright Office - TX  
101 Independence Avenue, S.E.  
Washington, D.C. 20559-6222Fees are subject to change. For current fees, check the Copyright Office website at [www.copyright.gov](http://www.copyright.gov), write the Copyright Office, or call (202) 707-3000.

\*17 U.S.C. § 506(e): Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 409, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.



### Estimated Five Year Tax Savings Using ITA Strategies

### Estimated 1st Full Year Savings Using JTA Strategies

### Estimated Five Year Tax Savings Using ITA Strategies

## Income Taxes

Estate/Inheritance Taxes &amp; Fees

**Estimated Tax Exposure**

**All taxes included**

**Totals**

This illustration utilizes the following Client originated estimates: 2003 W-2 wages of \$ \_\_\_\_\_ and 2004 W-2 wages of \$ \_\_\_\_\_; current net worth of \$ \_\_\_\_\_; a projected annual net worth growth of .00%; C-corporation 2003 and 2004 estimated sales of \$ \_\_\_\_\_ and \$ \_\_\_\_\_; and year-over-year sales increases of 0.00%, 0.00%, 0.00%, 0.00% respectively; C-corporation Loans to Shareholders of \$ \_\_\_\_\_; and Loans from Shareholders of \$ \_\_\_\_\_ and \$ \_\_\_\_\_.

**FOR OFFICE USE ONLY**

2	rdahfz	
0	wyfnzg	
2	xddjoa	
2	xddjoa	
2	dwht	
2	xygv	
2	d	
1	fhfif	
1	xddjoa	
1	f	
2	f	
2	c	
4	sgvjtrh	
7		
9	dawfzf	

This illustration was prepared utilizing select information from prior year tax filings and Client confidential information (including certain proprietary future years' estimates and projections, where applicable). Where 2002 tax returns are not available, it is presumed 2002 financial information is consistent with the treatment and filing of 2001 tax returns, as adjusted. All the information required to perform the analysis in this illustration was provided to ITA by Client and/or Client's key management personnel, all sources deemed to be reliable. No attempt has been made to verify the accuracy or completeness of this information, and any significant errors in or omissions from the information furnished would have a corresponding material effect on the analysis and the conclusions derived therefrom.

The analysis and conclusions in this illustration reflect the application of existing Statutes, IRS Regulations, Committee Reports, Revenue Rulings, Interpretation Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

**This illustration reflects preliminary projections. The actual tax savings, estimated tax exposure, and asset protection values may vary from those shown.**

**Inheritance Tax calculations assume second-to-die. However, this illustration does not consider additional tax savings upon receipt of an inheritance.**

**INTERNATIONAL TAX ADVISORS, INC.**  
**PRELIMINARY TAX SAVINGS & EXPOSURE ILLUSTRATION**

**PREPARED FOR:**  
**Sample**

Estimated Tax Savings	One Time Savings	Estimated 1st Full Year Savings Using ITA Strategies	Estimated Five Year Tax Savings Using ITA Strategies
Income Taxes	\$ - \$		
Estate/Inheritance Taxes & Fees	\$ - \$	\$ - \$	\$ - \$
Estimated Tax Exposure			
All taxes included	\$ - \$		
Totals	\$ - \$	\$ - \$	\$ - \$

This illustration utilizes the following Client originated estimates: 2003 W-2 wages of \$ \_\_\_\_\_ and 2004 W-2 wages of \$ \_\_\_\_\_; a projected annual net worth growth of \_\_\_\_\_ and 2004 estimated sales of \$ \_\_\_\_\_; C-corporation 2003 and 2004 estimated sales of \$ \_\_\_\_\_ and \$ \_\_\_\_\_; current net worth of \$ \_\_\_\_\_; C-corporation Loans to Shareholders of \$ \_\_\_\_\_; and year-over-year sales increases of 0.00%, 0.00%, 0.00%, 0.00%, and \$ \_\_\_\_\_.

This illustration was prepared utilizing select information from prior year tax filings and Client confidential information (including certain proprietary future years' estimates and projections, where applicable). Where 2002 tax returns are not available, it is presumed 2002 financial information is consistent with the treatment and filing of 2001 tax returns, as adjusted. All the information required to perform the analysis in this illustration was provided to IFA by Client and/or Client's key management personnel, all sources deemed to be reliable. No attempt has been made to verify the accuracy or completeness of this information, and any significant errors in or omissions from the information furnished would have a corresponding material effect on the analysis and the conclusions derived therefrom.

The analysis and conclusions in this illustration reflect the application of existing Statutes, IRS Regulations, Committee Reports, Revenue Rulings, Interpretation Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

This illustration reflects preliminary projections. The actual tax savings, estimated tax exposure, and asset protection values may vary from those shown.

Inheritance Tax calculations assume second-to-die. However, this illustration does not consider additional tax savings upon receipt of an inheritance.

FOR OFFICE USE ONLY				
	2	tbjig	rdahfz	
v	0	f	wyfhzg	
2	2	vhquhk	xddjoa	
2	bpimyg	k	xddjoa	
2	wpj	a	dhwht	
2	c	a	xylv	
2	f	o	d	
1	fzsrnd	o	fhht	
1	d	t	xddjoa	
1	cjadh	xnyhzh	f	
2	fkass	baqh	f	
2	f	jmyg	c	
4	dnhkl	v	sgvjrh	
7	a	wdfhgi		
9	a	regik	dawfz	

# Certificate of Registration



This Certificate issued under the seal of the Copyright Office in accordance with title 17, United States Code, attests that registration has been made for the work identified below. The information on this certificate has been made a part of the Copyright Office records.

*Marybeth Peters*

Register of Copyrights, United States of America

**Form TX**  
For a Nondramatic Literary Work  
UNITED STATES COPYRIGHT OFFICE

TX 6-118-440



EFFECTIVE DATE OF REGISTRATION

May 5 2005

RATE CONTINUATION SHEET.

1

**TITLE OF THIS WORK**

International Tax Advisors, Inc. - Preliminary Tax Savings & Exposure Illustration

**PREVIOUS OR ALTERNATIVE TITLES**

N/A

**PUBLICATION AS A CONTRIBUTION** If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work

N/A

If published in a periodical or serial give: Volume Number Issue Date On Pages

2

**NAME OF AUTHOR**

a International Tax Advisors, Inc.

**DATES OF BIRTH AND DEATH**

Year Born Year Died

N/A N/A

Was this contribution to the work a "work made for hire"?

☒ Yes

☐ No

**AUTHOR'S NATIONALITY OR DOMICILE**

Name of Country

OR Citizen of

OR Domiciled in

United States of America

**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**

Anonymous? ☐ Yes ☒ No

Pseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed.

Entire Work

**DATES OF BIRTH AND DEATH**

Year Born Year Died

**NAME OF AUTHOR**

b N/A

Was this contribution to the work a "work made for hire"?

☐ Yes

☐ No

**AUTHOR'S NATIONALITY OR DOMICILE**

Name of Country

OR Citizen of

OR Domiciled in

**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**

Anonymous? ☐ Yes ☐ No

Pseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed.

**NAME OF AUTHOR**

c N/A

Was this contribution to the work a "work made for hire"?

☐ Yes

☐ No

**AUTHOR'S NATIONALITY OR DOMICILE**

Name of Country

OR Citizen of

OR Domiciled in

**DATES OF BIRTH AND DEATH**

Year Born Year Died

**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**

Anonymous? ☐ Yes ☐ No

Pseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed.

3

**YEAR IN WHICH CREATION OF THIS WORK WAS COMPLETED**

2002

**DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK**

Month June Day 26 Year 2002

United States of America

4

**COPYRIGHT CLAIMANT(S)** Name and address must be given even if the claimant is the same as the author given in space 2.

International Tax Advisors, Inc.  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

**TRANSFER** If the claimant(s) named here in space 4 is (are) different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright.

N/A

APPLICATION RECEIVED

May 5 2005

ONE DEPOSIT RECEIVED

TWO DEPOSITS RECEIVED

May 5 2005

FUNDS RECEIVED

MORE ON BACK

• Complete all applicable spaces (numbers 5-9) on the reverse side of this page.  
• See detailed instructions.  
• Sign the form at line 5.

DO NOT WRITE HERE

Page 1 of 2 pages

EXAMINED BY HLM

FORM TX

CHECKED BY \_\_\_\_\_

☒ CORRESPONDENCE  
YesFOR  
COPYRIGHT  
OFFICE  
USE  
ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?

☐ Yes ☒ No If your answer is "Yes," why is another registration being sought? (Check appropriate box.) ▼a. ☐ This is the first published edition of a work previously registered in unpublished form.b. ☐ This is the first application submitted by this author as copyright claimant.c. ☐ This is a changed version of the work, as shown by space 6 on this application.

If your answer is "Yes," give: Previous Registration Number ▶

Year of Registration ▶

5

## DERIVATIVE WORK OR COMPILATION

Preexisting Material Identify any preexisting work or works that this work is based on or incorporates. ▼

N/A

a

6

See instructions  
before completing  
this space.

Material Added to This Work Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼

b

DEPOSIT ACCOUNT If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account.  
Name ▼ Account Number ▼

N/A

a

7

CORRESPONDENCE Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/ZIP ▼

Kenneth E. Sweet  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

b

Area code and daytime telephone number ▶ 847-808-5590

Fax number ▶ 847-808-7039

Email ▶  
sweetk@ipa-iba.com

CERTIFICATION\* I, the undersigned, hereby certify that I am the

Check only one: ▶

☐ author☐ other copyright claimant☐ owner of exclusive right(s)☒ authorized agent of International Tax Advisors, Inc.

Name of author or other copyright claimant, or owner of exclusive right(s) ▲

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

8

Typed or printed name and date ▼ If this application gives a date of publication in space 3, do not sign and submit it before that date.

Kenneth E. Sweet

Date ▶ April 30, 2005

Handwritten signature of

X

Kenneth SweetCertificate  
will be  
mailed in  
window  
envelope  
to this  
address:

Name ▼

Kenneth E. Sweet, International Tax Advisors, Inc.

Number/Street/Apt ▼

1250 Barclay Blvd.

City/State/ZIP ▼

Buffalo Grove, IL 60089

NOTED BY

- Complete all necessary spaces  
- Sign your application in space 8RECEIVED BY  
DEPT. OF COMMERCE  
COPYRIGHT OFFICE1. Application form  
2. Nonrefundable filing fee in check or money  
order payable to Register of Copyrights  
3. Deposit materialLibrary of Congress  
Copyright Office - TX  
101 Independence Avenue, S.E.  
Washington, D.C. 20558-6002This fee cannot be  
changed. For current  
fee, please see  
Copyright Office  
website at  
www.copyright.gov  
or call  
(202) 707-0900

9

\*17 U.S.C. § 508(e): Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 405, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.



# ITA INTERNATIONAL TAX ADVISORS, INC.

*Tax Consultants*

1250 Barclay Boulevard  
Buffalo Grove, Illinois 60089  
Phone: (847) 495-3070  
Fax: (847) 495-3071

## VIA HAND DELIVERY

May 4, 2005

Special Handling  
Copyright Receiving and Processing  
P.O. Box 71380  
Washington, D.C. 20024-1380

**Re: Request for "Special Handling" of Form TX**  
**Copyright Claimant: International Tax Advisors, Inc.**

Dear Sir / Madam:

Enclosed please find our FORM TX, application for registration of a claim to copyright, for a document entitled "Preliminary Tax Savings and Exposure Illustration." We are requesting "special handling" of this form in order to expedite the normal registration process because we have an urgent need that meets the special circumstances exception for such filings. In essence, we have knowledge that the enclosed work that we are registering has been infringed by a former employee of our company. We also believe that as a result of this ongoing infringement, our company could suffer both monetary damages, as well as damage to our name and reputation in the business community. In order to protect our rights with respect to this document we intend to initiate legal proceedings in as expeditious a manner as possible. In order to properly do so, we are hereby requesting that this previously published document, now be registered via the "special handling" procedures.

In accordance with our request for "special handling" of this application, in addition to this letter, we have enclosed the following required items:

1. Application form TX;
2. a non-refundable filing fee of \$30;
3. the required deposit copies of the document to be recorded;
4. the \$580 special handling fee; and
5. A signed certification statement included at the bottom of this letter.

Special Handling  
Copyright Receiving and Processing  
May 4, 2005  
Page 2

If you have any questions, or if there is anything else we can provide in order to expedite the handling of this request, please feel free to contact me through our toll-free number at (800) 535-2456.


Very truly yours,

INTERNATIONAL TAX ADVISORS, INC.

  
Kenneth E. Sweet  
Executive Director

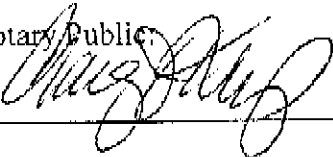
**Certification Statement**

I hereby certify to the best of my knowledge and belief that the information contained in this request is true and accurate.

  
By: Kenneth E. Sweet  
As Executive Director, International Tax Advisors, Inc.

On this 4<sup>th</sup> day of May, 2005, before me personally appeared KENNETH E. SWEET, to me known to be the person who executed the foregoing instrument, and acknowledged that he executed it as his free and voluntary act.

Notary Public:



(seal)



Copyright Office fees are subject to change. For current fees, check the Copyright Office website at [www.copyright.gov](http://www.copyright.gov), write the Copyright Office, or call (202) 707-3000.

**Form TX**For a Nondramatic Literary Work  
UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

TX TXU  
EFFECTIVE DATE OF REGISTRATION

Month Day Year

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

**1 TITLE OF THIS WORK ▼**

International Tax Advisors, Inc. - Preliminary Tax Savings &amp; Exposure Illustration

**PREVIOUS OR ALTERNATIVE TITLES ▼**

N/A

**PUBLICATION AS A CONTRIBUTION** If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work ▼

N/A

If published in a periodical or serial give: Volume ▼ Number ▼ Issue Date ▼ On Pages ▼

**2 a NAME OF AUTHOR ▼**

International Tax Advisors, Inc.

**DATES OF BIRTH AND DEATH**

Year Born ▼ Year Died ▼

N/A N/A

Was this contribution to the work a "work made for hire"? ☒ Yes ☐ No**AUTHOR'S NATIONALITY OR DOMICILE**  
Name of CountryOR { Citizen of United States of America  
Domiciled in**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**Anonymous? ☐ Yes ☒ NoPseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼  
Entire Work**NAME OF AUTHOR ▼**

N/A

**DATES OF BIRTH AND DEATH**

Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"? ☐ Yes ☐ No**AUTHOR'S NATIONALITY OR DOMICILE**  
Name of CountryOR { Citizen of  
Domiciled in**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**Anonymous? ☐ Yes ☐ NoPseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼**NAME OF AUTHOR ▼**

N/A

**DATES OF BIRTH AND DEATH**

Year Born ▼ Year Died ▼

Was this contribution to the work a "work made for hire"? ☐ Yes ☐ No**AUTHOR'S NATIONALITY OR DOMICILE**  
Name of CountryOR { Citizen of  
Domiciled in**WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK**Anonymous? ☐ Yes ☐ NoPseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼**3 a YEAR IN WHICH CREATION OF THIS WORK WAS COMPLETED**  
2002  
This information must be given in all cases.**DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK**  
Month June Day 26 Year 2002  
United States of America  
Nation**4 COPYRIGHT CLAIMANT(S)** Name and address must be given even if the claimant is the same as the author given in space 2. ▼International Tax Advisors, Inc.  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089**TRANSFER** If the claimant(s) named here in space 4 is (are) different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

N/A

APPLICATION RECEIVED

ONE DEPOSIT RECEIVED

TWO DEPOSITS RECEIVED

FUNDS RECEIVED

**MORE ON BACK** • Complete all applicable spaces (numbers 5-9) on the reverse side of this page.  
• See detailed instructions. • Sign the form at line 8.

DO NOT WRITE HERE

Page 1 of \_\_\_\_\_ pages

EXAMINED BY \_\_\_\_\_

FORM TX

CHECKED BY \_\_\_\_\_

☐ CORRESPONDENCE  
 Yes

 FOR  
 COPYRIGHT  
 OFFICE  
 USE  
 ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?

☐ Yes ☒ No If your answer is "Yes," why is another registration being sought? (Check appropriate box.) ▼
a. ☐ This is the first published edition of a work previously registered in unpublished form.b. ☐ This is the first application submitted by this author as copyright claimant.c. ☐ This is a changed version of the work, as shown by space 6 on this application.

If your answer is "Yes," give: Previous Registration Number ▶

Year of Registration ▶

## DERIVATIVE WORK OR COMPILATION

Preexisting Material Identify any preexisting work or works that this work is based on or incorporates. ▼

N/A

a

6

See instructions  
before completing  
this space.

b

Material Added to This Work Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼

DEPOSIT ACCOUNT If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account.

Name ▼

Account Number ▼

N/A

a

7

CORRESPONDENCE Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/ZIP ▼

 Kenneth E. Sweet  
 1250 Barclay Blvd.  
 Buffalo Grove, IL 60089

b

Area code and daytime telephone number ▶ 847-808-5590

Fax number ▶ 847-808-7039

Email ▶ sweetk@ipa-iba.com

CERTIFICATION\* I, the undersigned, hereby certify that I am the

Check only one ▶

☐ author☐ other copyright claimant☐ owner of exclusive right(s)☒ authorized agent of International Tax Advisors, Inc.

Name of author or other copyright claimant, or owner of exclusive right(s) ▲

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Typed or printed name and date ▼ If this application gives a date of publication in space 3, do not sign and submit it before that date.

Kenneth E. Sweet

Date ▶ April 30, 2005

Handwritten signature (X) \_\_\_\_\_

X

8

Certificate  
will be  
mailed in  
window  
envelope  
to this  
address:

Name ▼

Kenneth E. Sweet, International Tax Advisors, Inc.

Number/Street/Apt ▼

1250 Barclay Blvd.

City/State/ZIP ▼

Buffalo Grove, IL 60089

## YOU MUST:

- Complete all necessary spaces
- Sign your application in space 9

SEND ALL 3 ELEMENTS  
IN THE SAME PACKAGE:

1. Application form
2. Nonrefundable filing fee in check or money order payable to Register of Copyrights
3. Deposit material

## MAIL TO:

 Library of Congress  
 Copyright Office - TX  
 101 Independence Avenue, S.E.  
 Washington, D.C. 20558-6222

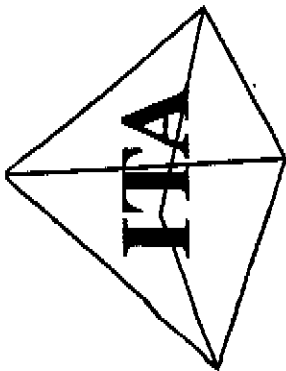
 Fees are subject to  
 change. For current  
 fees, check the  
 Copyright Office  
 Website at  
 www.copyright.gov.  
 Write the Copyright  
 Office, or call  
 (202) 707-9000.

9

\*17 U.S.C. § 508(e): Any person who knowingly makes a false representation of a material fact in the application for copyright registration provided for by section 408, or in any written statement filed in connection with the application, shall be fined not more than \$2,500.

Rev: July 2003—xxx Web Rev: July 2003 Printed on recycled paper

U.S. Government Printing Office: 2000-481-119/20,021



# INTERNATIONAL TAX ADVISORS, INC. PRELIMINARY TAX SAVINGS & EXPOSURE ILLUSTRATION

IPA Related Companies

International Profit Associates, Inc.  
Integrated Business Analysis, Inc.  
International Tax Advisors, Inc.  
IPA Professional Development Services  
IPA Med Services, LLC  
IPA Advisory & Intermediary Services

## PREPARED FOR:

Estimated 2002 - 2006 Tax  
Savings Using ITA Strategies

Estimated 2002 Tax Savings

One Time Savings

Estimated Tax Savings

Income Taxes

Estate/Inheritance Taxes & Fees

Estimated Tax Exposure

All taxes included

Totals

Other Items of Concern

Asset Protection Strategies

This illustration utilizes the following Client originated estimates: 2002 W-2 wages of \$ ; 2002 Business Income of \$ ; current net worth of \$ and a projected annual net worth growth of .00%; C-corporation 2002 estimated sales of \$ , and year-over-year sales increases of 0.00%, 0.00%, 0.00%, 0.00% respectively; C-corporation Loans to Shareholders of \$0; and Loans from Shareholders of \$0.

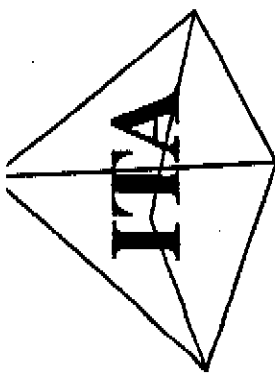
FOR OFFICE USE ONLY			
bplmygv	k	ghzg	
wpi	a	f	
c	a	a	
f	o	dfwht	
0 fzrsnd	o	nygv	
1 d	t		
1 cjqdzh	c		
0 s	v		
1 f	cnyhzh		
0 g	h		
1 f	v		
1 vtughk	z		

This illustration was prepared utilizing select information from prior year tax filings and Client confidential information (including certain proprietary future years' estimates and projections, where applicable). All the information required to perform the analysis in this illustration was provided to ITA by Client and/or Client's key management personnel, all sources deemed to be reliable. No attempt has been made to verify the accuracy or completeness of this information, and any significant errors in or omissions from the information furnished would have a corresponding material affect on the analysis and the conclusions derived therefrom.

The analysis and conclusions in this illustration reflect the application of existing Statutes, IRS Regulations, Committee Reports, Revenue Rulings, Interpretation Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

This illustration reflects preliminary projections. The actual tax savings, estimated tax exposure, and asset protection values may vary from those shown.

Inheritance Tax calculations assume second-to-die. However, this illustration does not consider additional tax savings upon receipt of an inheritance.



**INTERNATIONAL TAX ADVISORS, INC.  
PRELIMINARY TAX SAVINGS & EXPOSURE ILLUSTRATION**

**IPA Related Companies**  
 International Profit Associates, Inc.  
 Integrated Business Analysis, Inc.  
 International Tax Advisors, Inc.  
 IPA Professional Development Services  
 IPA Med Services, LLC  
 IPA Advisory & Intermediary Services

PREPARED FOR:

	One Time Savings	Estimated 2002 Tax Savings	Estimated 2002 - 2006 Tax Savings Using ITA Strategies
<b>Estimated Tax Savings</b>			
Income Taxes	\$ - \$	\$ - \$	\$ - \$
Estate/Inheritance Taxes & Fees			
<b>Estimated Tax Exposure</b>			
All taxes included	\$ - \$		
<b>Totals</b>			
<b>Other Items of Concern</b>			
Asset Protection Strategies			

This illustration utilizes the following Client originated estimates: 2002 W-2 wages of \$ ; 2002 Business Income of \$ ; current net worth of \$ and a projected annual net worth growth of .00%; C-corporation 2002 estimated sales of \$ , and year-over-year sales increases of 0.00%, 0.00%, 0.00%, 0.00% respectively; C-corporation Loans to Shareholders of \$0, and Loans from Shareholders of \$0.

FOR OFFICE USE ONLY			
bp/mgyv	k	ghzq	
wpj	a	f	
c	a	a	
f	o	dfwht	
0 fzzrsnd	o	nygv	
1 d	t		
1 cjqdzh	c		
0 s	y		
1 f	cnyhzh		
0 g	h		
1 f	y		
1 vturghk	z		

This illustration was prepared utilizing select information from prior year tax filings and Client confidential information (including certain proprietary future years' estimates and projections, where applicable). All the information required to perform the analysis in this illustration was provided to ITA by Client and/or Client's key management personnel, all sources deemed to be reliable. No attempt has been made to verify the accuracy or completeness of this information, and any significant errors in or omissions from the information furnished would have a corresponding material affect on the analysis and the conclusions derived therefrom.

The analysis and conclusions in this illustration reflect the application of existing Statutes, IRS Regulations, Committee Reports, Revenue Rulings, Interpretation Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

This illustration reflects preliminary projections. The actual tax savings, estimated tax exposure, and asset protection values may vary from those shown.

Inheritance Tax calculations assume second-to-die. However, this illustration does not consider additional tax savings upon receipt of an inheritance.

EXHIBIT 2

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 2**  
**ITA ASSURANCE**  
**AND CERTIFICATE OF REGISTRATION**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

# Certificate of Registration



This Certificate issued under the seal of the Copyright Office in accordance with title 17, United States Code, attests that registration has been made for the work identified below. The information on this certificate has been made a part of the Copyright Office records.

*Marybeth Peters*

Register of Copyrights, United States of America

## Form TX

For a Nondramatic Literary Work  
UNITED STATES COPYRIGHT OFFICE

REG

TX 6-118-439



EFFECTIVE DATE OF REGISTRATION

May 5 2005

Month Day Year

RATE CONTINUATION SHEET.

1

### TITLE OF THIS WORK ▼

ITA Assurance

### PREVIOUS OR ALTERNATIVE TITLES ▼

N/A

**PUBLICATION AS A CONTRIBUTION** If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work ▼

N/A

If published in a periodical or serial give: Volume ▼ Number ▼ Issue Date ▼ On Page(s) ▼

2

### NAME OF AUTHOR ▼

a International Tax Advisors, Inc.

Was this contribution to the work a "work made for hire?"

☒ Yes  
☐ No

### AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of United States of America  
Domiciled in: \_\_\_\_\_

### DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼  
N/A N/A

### WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☒ No  
Pseudonymous? ☐ Yes ☒ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼

Entire Work

## NOTE

Under the law, the "author" of a "work made for hire" is generally the employer, not the employee (see instructions). For any part of this work that was "made for hire" check "Yes" in the space provided, give the employer (or other person for whom the work was prepared) as "Author" of that part, and leave the space for dates of birth and death blank.

### NAME OF AUTHOR ▼

b N/A

Was this contribution to the work a "work made for hire?"

☐ Yes  
☐ No

### AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of \_\_\_\_\_  
Domiciled in: \_\_\_\_\_

### DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

### WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☐ No  
Pseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼

### NAME OF AUTHOR ▼

c N/A

Was this contribution to the work a "work made for hire?"

☐ Yes  
☐ No

### AUTHOR'S NATIONALITY OR DOMICILE

Name of Country

OR { Citizen of \_\_\_\_\_  
Domiciled in: \_\_\_\_\_

### DATES OF BIRTH AND DEATH

Year Born ▼ Year Died ▼

### WAS THIS AUTHOR'S CONTRIBUTION TO THE WORK

Anonymous? ☐ Yes ☐ No  
Pseudonymous? ☐ Yes ☐ No

If the answer to either of these questions is "Yes," see detailed instructions.

**NATURE OF AUTHORSHIP** Briefly describe nature of material created by this author in which copyright is claimed. ▼

3

### YEAR IN WHICH CREATION OF THIS WORK WAS COMPLETED

2003

This information must be given in all cases.

### DATE AND NATION OF FIRST PUBLICATION OF THIS PARTICULAR WORK

Complete this information ONLY if this work has been published. Month ▼ Day ▼ Year ▼  
December 1 2003

United States of America

Nation

4

**COPYRIGHT CLAIMANT(S)** Name and address must be given even if the claimant is the same as the author given in space 2. ▼

International Tax Advisors, Inc.  
1250 Barclay Blvd.  
Buffalo Grove, IL 60089

**TRANSFER** If the claimant(s) named here in space 4 is (are) different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

N/A

### APPLICATION RECEIVED

MAY 05 2005

### ONE DEPOSIT RECEIVED

### TWO DEPOSITS RECEIVED

MAY 05 2005

### FUNDS RECEIVED

DO NOT WRITE HERE  
OFFICE USE ONLY

MORE ON BACK ►

• Complete all applicable spaces (numbers 5-8) on the reverse side of this page.  
• See detailed instructions. • Sign the form at line 8.

DO NOT WRITE HERE

Page 1 of 2 pages

## INTERNATIONAL TAX ADVISORS, INC.

---

### ITA ASSURANCE

Addendum to "ITA U.S. Consulting Services Agreement" between Rippler Construction ("Client") and International Tax Advisors, Inc. ("ITA") dated March 10, 2005.

ITA will, upon satisfactory completion of the consulting engagement and the Client's timely implementation of the strategies and recommendations contained in the Tax Strategy Report, assure to Client the realization of savings consistent with the Preliminary Tax Savings & Exposure Illustration prepared for Rippler Constuction on Thursday, March 10, 2005. These savings will be effectuated through a combination of tax savings, cost savings and profit enhancements.

The analysis and conclusions expressed in the illustration reflect the application of existing Statutes, IRS: Regulations, Committee Reports, Revenue Rulings, Interpretation Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

This assurance, regarding the realization of such savings, presumes the results of Client's business operations and personal transactions are consistent with the assumptions and estimates utilized in preparing the illustration, and subject to the limitations stated thereon.

---

Rippler Construction  
Date: Tuesday, June 21, 2005

---

International Tax Advisors, Inc.  
Date: Tuesday, June 21, 2005

EXHIBIT 3

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 3**  
**EMPLOYMENT AGREEMENT OF CRYSTAL KINDER**  
**WITH CREATIVE TAX STRATEGIES, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

## EMPLOYMENT AGREEMENT

### TAX ANALYST

**THIS AGREEMENT** ("Agreement") is made, effective the 24th day of June, 2002 by and between Creative Tax Strategies, Inc., a corporation duly organized and existing under the laws of the State of Nevada (hereinafter referred to as "Employer"), and Crystal Kinder (hereinafter referred to as "Employee").

#### 1. EMPLOYMENT.

- A. Employer hereby employs, engages, and hires Employee and Employee hereby accepts and agrees to such hiring, engagement, and employment, subject to the general supervision and pursuant to the orders, advice, and direction of Employer.
- B. The title of Employee's position shall be **Tax Analyst**.
- C. Employee's duties, responsibilities, authority and reporting relationship shall be defined in the Job Description for this position (subject to periodic modification in operational memoranda), and such other services and duties as may, from time to time, be assigned to Employee by Employer.

#### 2. BEST EFFORTS OF EMPLOYEE.

Employee will at all times faithfully, industriously, and to the best of Employee's ability, experience, and talents, perform all of the duties that may be required of and from Employee pursuant to the express and implicit terms of this Agreement, to the reasonable satisfaction of Employer.

#### 3. TERM OF EMPLOYMENT.

This is an employment agreement "at will" under Illinois law. Either Employee or Employer may terminate this Agreement at any time, for any reason with or without cause. Termination of this Agreement shall be complete upon the terminating party tendering to the other party written notice of his intent to terminate this Agreement.

#### 4. COMPENSATION OF EMPLOYEE.

- A. Base Compensation. Employer shall pay Employee a gross base income as delineated in Exhibit "A" to this Agreement.



- B. Bonus. Employer shall pay Employee a bonus as delineated in Exhibit "A" to this Agreement.
- C. Business Expenses. Employer shall reimburse per Employer's expense reimbursement policy for the Employee's position. In addition, Employee shall receive a \$38.00 Per Diem for each day Employee is away from home, traveling for Employer's business purposes.
- D. Vacation. Employee shall be entitled to paid vacation as delineated in Exhibit "B" to this Agreement.
- E. Participation in Employee Benefits Program. Employee shall be entitled to participate in Employer's Employee Benefits Program and any other fringe benefit programs which are in effect from time to time, based on fulfilling the terms, conditions, and eligibility requirements of the respective program. Employer may, without notice, modify or discontinue any program which it maintains.

## 5. OTHER EMPLOYMENT.

- A. Employee shall devote Employee's full-time, attention, knowledge, and skills to the business and interest of Employer, and Employer shall be entitled to the benefits, profits, or other issues arising from or incident to the work, services, and advice of Employee, and Employee shall not, during the term of this Agreement, have any kind of interest, directly or indirectly, in any manner, as partner, officer, director, shareholder, advisor, employee, or in any other capacity in any other business similar to Employer's business or any allied trade or business enterprise; provided, however, that nothing contained in this section shall be deemed to prevent or to limit the right of Employee to invest any of Employee's money in the capital stock or other securities of any corporation whose stock or securities are publicly owned or are regularly traded on any public exchange, nor shall anything contained in this section be deemed to prevent Employee from investing or limit Employee's right to invest Employee's money in real estate.
- B. Employee may, from time to time, request exceptions to the limitations of this Section, which Employer may accept or reject in its sole discretion.

## 6. CONFIDENTIAL AND/OR PROPRIETARY INFORMATION / TRADE SECRETS / PROPERTY RIGHTS.

Employee acknowledges the Company shall or may, in reliance on this Agreement, provide Employee access to trade secrets and other confidential information and data, as further defined below; and that the provisions of this Agreement are reasonably



necessary to protect Employer and its goodwill. Therefore, Employee agrees as follows:

- A. Employee shall not at any time, in any fashion, form or manner whatsoever, either directly or indirectly, divulge, disclose or communicate to any person, firm, corporation, other entity, or any other third party, any confidential information concerning any matters affecting or relating to the business of Employer. Without regard to whether all of such matters will be deemed confidential, material, or important by others, Employer and Employee specifically and expressly stipulating that as between them, such matters are important, material, and confidential and gravely affect the effective and successful conduct of the business of Employer, and Employer's goodwill, and that any breach of the terms of this section shall be a material breach of this Agreement.
- B. All materials, inventions, discoveries, improvements and designs developed by Employee in the performance of his duties during the term of this Agreement, all goodwill associated therewith, and all related documents, data, models, plans, specifications and similar materials ("Intellectual Property"), shall become the sole and exclusive property of Employer when prepared or created, and shall be immediately disclosed to Employer by the Employee. Employee hereby assigns all rights, title and interest in all such items, all goodwill associated therewith, and all related intellectual property to Employer. In addition, Employee agrees that any copyrightable materials created under this Agreement constitute "work made for hire" under 17 U.S.C. Sec. 101. If for any reason such material does not constitute works made for hire, Employee hereby irrevocably and exclusively grants, assigns and conveys all right, title and interest thereto, including any copyrights relating thereto, to Employer. Employee agrees to execute any further documents, as Employer deems necessary to confirm the Company's ownership of the items and intellectual property. Further, Employee agrees that he has no past, present or future claim or right to ownership of any of the Intellectual Property, any current or future proceeds from the sale of any Intellectual Property or profits derived from the Intellectual Property by the Employer or Employee, and/or any Intellectual Property currently belonging to the Employer or Intellectual Property which is conceived of or produced by the Employee and which becomes property of the Employer pursuant to the terms hereof. To the extent that the Employee may in the future attempt to claim any ownership interest in or legal right to the Intellectual Property or any portion thereof, any current or future proceeds from the sale of the Intellectual Property or the use thereof, and/or any Intellectual Property currently belonging to the Employer or Intellectual Property which becomes property of the Employer hereunder, Employee hereby expressly waives such claims regardless of whether such claims are now known or of an unknown origin and nature. For purposes of this Agreement the terms "developed", "prepared", and "created" shall be given the broadest possible interpretation and shall include any thought process during which an idea is created regardless of whether the idea as originally conceived or produced requires alteration to become practical or useful.



- C. For purposes of this Agreement, Confidential Information is be construed to include any information concerning any matters affecting or relating to the business of Employer, including without limitation, Financial Statements of Employer and any of its affiliates and related companies, books, records, current and prospective customer/client lists, inventory, personnel files, equipment records, patents, copyrights, products, drawings, blueprints, reports and manuals, customer lists, pricing policies and data, source of supply, employment records and policies, operational methods, marketing plans and strategies, merchandising systems, product development techniques or plans, business acquisition plans, business strategies and concepts, methods of manufacture, technical processes, techniques, formulae, compositions, systems, designs and design projects, inventions and research programs, trade "know how", trade secrets, research projects, specific software, software programs, web-page and web-site designs and developments, algorithms, computer processing systems, object and source codes, user manuals, system documentation, its manner of operation, plans, processes, and other business affairs and financial information, etc. ("Confidential Information").
- A. Employee will not make any commercial use, practice, publication, or exploitation of any Confidential Information without the express written permission of Employer.
- B. All of the terms of Section Six (6) of this Agreement shall remain in full force and effect during the term of Employee's employment and for a period of one (1) year after the termination of Employee's employment.

## **7. COVENANTS OF EMPLOYEE AND NON-COMPETITION AGREEMENT.**

- A. Employee shall not perform any act in violation of this Agreement, directly or through any other person or entity, or through any plan, scheme, or design calculated to circumvent the intent and requirements of this Agreement.
- B. Employee recognizes and agrees that immediate and irreparable damage will result to the Company, for which the Company does not have an adequate remedy at law, if the Employee breaches any of the terms and conditions of this agreement. Accordingly, the Employee hereby consents to the entry of temporary, preliminary, and permanent injunctive relief by any court of competent jurisdiction against him or her to restrain any such breach in addition to any other remedies or claims for money damages that the Company may seek. Employee further agrees to render an equitable accounting of all earnings, profits and other benefits arising from such violations.



- C. Employee shall not, directly or indirectly at any time during Employee's employment with Employer, and for a period of six (6) months after termination of the Employee-Employer relationship, either individually or in conjunction with any other person and/or entity:
1. Solicit or attempt to solicit any client, former client, or prospective client with whom Employer has initiated contact and is performing such acts designed to lead to the development of a business relationship of Employer for purposes of performing any and all current, contemplated, or available services which Employer offers as part of its business operations; or
  2. Solicit or attempt to solicit any employee, agent or contractor of Employer to leave the employment of Employer; or
  3. Assist or attempt to assist any person, firm, corporation, or other entity in any way to solicit any employee, agent or contractor of Employer to leave the employment of Employer.
- D. At such time as the employment relationship between Employee and Employer has terminated, Employee shall:
1. Promptly return to Employer all Confidential Information and any documents and/or electronic media related to the Intellectual Property, including all copies of documents, notes or materials made by Employee or at Employee's direction; and
  2. Certify in writing to Employer that Employee has so complied; and
  3. Not use Confidential Information or Intellectual Property or transact business in a manner in any way based upon or utilizing Confidential Information or Intellectual Property.
- E. Employee represents and warrants to Employer that his experience and capabilities are such that he can obtain employment in business without breaching the terms and conditions of this agreement and that his obligations under the provisions of this agreement (and the enforcement thereof by injunction or otherwise) will not prevent him or her from earning a livelihood.
- F. In the event that any or all of the restrictive covenants shall be determined by a court of competent jurisdiction to be unenforceable by reason of their geographic or temporal restrictions being too great, or by reason that the range of activities covered are too great, or for any other reason, they should be interpreted to extend over the maximum geographic area, period of time, range of activities or other restrictions as to which they may be enforceable.



## 8. MISCELLANEOUS

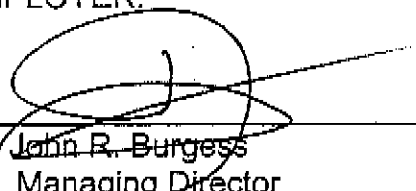
- A. This Agreement contains the complete agreement concerning the employment arrangement between the parties and shall, as of the effective date hereof, supersede all other agreements between the parties. No other understandings or agreements, verbal or otherwise, exist between the parties, except as herein expressly set forth. Neither party has made any representation with respect to the subject matter of this Agreement not specifically included in this Agreement nor has either party relied on any such representation in entering into this Agreement.
- B. The rights and obligations of the Employee under this Agreement are personal to the Employee and may not be assigned or transferred to any other person, corporation or entity. Employer may not assign or transfer any right, duty or obligation hereunder to any other person, corporation or entity, other than one that is affiliated or related, without the prior written consent of the Employee.
- C. This Agreement may only be modified in writing, signed by both parties.
- D. The provisions of Sections 6 and 7 shall be deemed to consist of a series of separate covenants. Employee agrees that the character, duration and geographical scope of those provisions are reasonable. However, should a determination be made by a court of competent jurisdiction (or other tribunal) at a later date that the character, duration, or geographical scope of those provisions is unreasonable, then it is the intention and the agreement of the parties to this Agreement that those provisions shall be construed by the court in such a manner as to impose only those restrictions on the conduct of the Employee which are reasonable in light of the circumstances as they then exist and as are necessary to assure Employer of the intended benefit of this Agreement.
- E. The invalidity of any portion of this Agreement will not and shall not be deemed to affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by both parties subsequent to the expungement of the invalid provision.
- F. It is agreed that exclusive jurisdiction shall vest in the Nineteenth Judicial District of Lake County, Illinois, and this Agreement shall be interpreted in accordance with Illinois law.
- G. The failure of either party to this Agreement to insist upon the performance of any of the terms and conditions of this Agreement, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver had occurred.




H. It is agreed that all monies received from International Tax Advisors, Inc. clients by Employee shall be made payable to International Tax Advisors, Inc.

I. The titles to the paragraphs of this Agreement are solely for the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions of this Agreement.

EMPLOYER:

By   
John R. Burgess  
Managing Director

EMPLOYEE:

  
Crystal Kinder

WITNESS:



## **EXHIBIT "A"**

### **EMPLOYEE COMPENSATION**

#### **I. Base Compensation**

It is agreed that Employer shall compensate Employee bi-weekly as follows:

One Thousand Seven Hundred Thirty Dollars and Seventy-Seven Cents  
(\$1,730.77) [\$45,000 per year]

These monies shall constitute compensation for the completion of two (2) reports per week. At Employee's immediate supervisor's discretion, additional weighting shall be assigned to reports deemed to be excessively complex.

#### **II. Bonus**

Employer's annual payroll and accounting cycle consists of thirteen (13), four (4) week periods.

The calendar year is divided into four (4) bonus segments. Segment #1 consists of periods 1, 2, and 3. Segment #2 consists of periods 4, 5, and 6. Segment #3 consists of periods 7, 8, and 9. Segment #4 consists of periods 10, 11, 12, and 13.

Employee shall be deemed to have qualified to receive a bonus for any week in which Employee completes more than two (2) reports. That bonus shall be \$150 for completing in excess of two (2) reports in any given week, and an additional \$150 shall be earned for each report in excess of two (2) completed that week.

Bonuses shall be paid as follows:

It is agreed that Employer shall compensate Employee for the bonuses earned during Bonus Segment #1 on the first payroll cycle disbursement subsequent to the end of period 3.

It is agreed that Employer shall compensate Employee for the bonuses earned during Bonus Segment #2 on the first payroll cycle disbursement subsequent to the end of period 6.

It is agreed that Employer shall compensate Employee for bonuses earned during Bonus Segment #3 on the first payroll cycle disbursement subsequent to the end of period 9.



It is agreed that Employer shall compensate Employee for bonuses earned during Bonus Segment #4 on the first payroll cycle disbursement subsequent to the end of period 13.



## **EXHIBIT "C"**

### **EMPLOYEE VACATION POLICY**

#### **1.0 ELIGIBILITY**

- 1.1 All regular, full-time employees are eligible to receive vacations with pay. Temporary, part-time employees are not eligible for paid vacations.
- 1.2 Employees become eligible for vacation after twelve (12) months of continuous service.
- 1.3 No paid vacation may be taken prior to completing twelve (12) months of service. Continuous service is defined as uninterrupted employment while classified as a regular, full-time employee.

#### **2.0 SCHEDULING**

- 2.1 The Director of Tax Services is responsible for scheduling vacations for his employees in such a manner as to ensure continuous and efficient departmental operations
- 2.2 Employees are responsible for requesting vacation time, in writing, at least sixty (60) days in advance.

#### **3.0 TERMINATION**

- 3.1 Regular, full-time employees with a minimum of one (1) year of service will be paid for their unused vacation time when their active service with the company ends, unless terminated for cause.
- 3.2 If an employee is terminated for cause, he/she will not be paid for any unused vacation time.

#### **4.0 VACATION ACCUMULATION**

- 4.1 Vacation hours may be carried forward to the following vacation year, with the prior written approval of the Director to whom the employee reports.
- 4.2 No employee may carry forward more than two (2) years worth of accrued vacation time.

#### **5.0 VACATION BENEFIT**

- 5.1 Vacation pay is based on your length of continuous employment as of January 1 of the year.
- 5.2 Regular, full-time employees will receive paid vacation time according to the following schedule:



- 5.2.1 If the employee has less than two (2) years of continuous employment as of January 1 of the year he/she is entitled to one (2) weeks paid vacation.
  - 5.2.2 If the employee has more than two (2) years of continuous employment as of January 1 of the year he/she is entitled to two (2) weeks paid vacation.
  - 5.2.3 If the employee has more than three (3) years of continuous employment as of January 1 of the year he/she is entitled to three (3) weeks paid vacation.
- 5.3 Employee's vacation pay shall be the Employee's Compensation, as indicated in Employee's Employment Agreement, to which Employee would receive for the vacation time to which he is entitled and elects to take.



EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC.,  
a Nevada Corporation, and CREATIVE TAX  
STRATEGIES, INC., a Nevada Corporation,

Plaintiffs,

v.

TAX LAW ASSOCIATES, LLC, a Nevada  
Limited Liability Company, TAX LAWE  
ASSOCIATES, INC., a Georgia Corporation,  
TAX LAW ADVISORS, INC., a Georgia  
Corporation, MICHAEL SCOTT FUSSELL, an  
Individual, CRYSTAL KINDER, an individual,  
and JOHN CERAMI, an individual,

Defendants.

Case No.

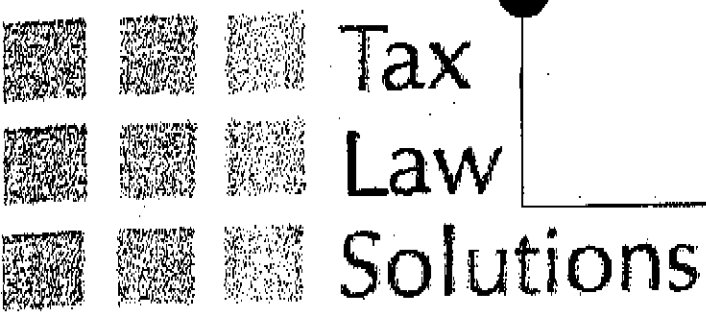
Judge:

Magistrate Judge:

**EXHIBIT 4**  
**TAX LAW SOLUTIONS TAX BENEFIT ASSURANCE**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822



Tax Law Solutions, Inc.  
1950 Century Blvd., # 2  
Atlanta, Georgia 30345  
Tel: 404-870-8872  
Fax: 404-870-8873

**Tax Law Solutions Tax Benefit Assurance**

Addendum to "Tax Law Solutions, Inc. Engagement Agreement" between Woolard Brothers, Inc. ("Client") and Tax Law Solutions, Inc. ("TLS") dated November 8, 2004.

TLS will, upon satisfactory completion of the engagement and the Client's timely implementation of the strategies and recommendations contained in the Tax Strategy Report, assure the Client the realization of minimum first full year savings of \$66,599.00, which is consistent with the Savings Verification Report dated November 8, 2004. These savings will be effectuated through a combination of tax savings, cost savings, profit enhancements and tax deferrals.

The analysis and conclusions expressed in the Savings Verification Report reflect the application of existing Statutes, Case law, Internal Revenue Service Regulations, Revenue Rulings and other published guidance. No consideration has been given to proposed legislation.

This assurance, regarding the realization of such savings, presumes the results of the Client's business operations and personal transactions are consistent with the assumptions and estimates utilized in preparing the Savings Verification Report, and subject to the limitations stated thereon.

\_\_\_\_\_  
Woolard Brothers, Inc.

\_\_\_\_\_  
Tax Law Solutions, Inc.  
Tom Mordaunt

Date: \_\_\_\_\_

EXHIBIT 5

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC.,  
a Nevada Corporation, and CREATIVE TAX  
STRATEGIES, INC., a Nevada Corporation,

Plaintiffs,

v.

TAX LAW ASSOCIATES, LLC, a Nevada  
Limited Liability Company, TAX LAWE  
ASSOCIATES, INC., a Georgia Corporation,  
TAX LAW ADVISORS, INC., a Georgia  
Corporation, MICHAEL SCOTT FUSSELL, an  
Individual, CRYSTAL KINDER, an individual,  
and JOHN CERAMI, an individual,

Defendants.

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 5**

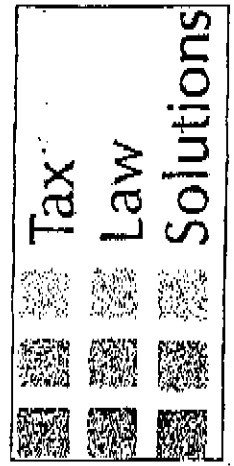
**TAX LAW SOLUTIONS TAX SAVINGS VERIFICATION REPORT**  
**PREPARED FOR WOOLARD BROTHERS, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

TAX LAW SOLUTIONS, INC.  
TAX SAVINGS VERIFICATION REPORT

PREPARED FOR  
Woodard Brothers, Inc.



Estimated Tax Savings	One Time Savings	First Full Year Savings	Estimated 2005 - 2009 Tax Savings Using TUS Strategies
Income Taxes	\$0 - \$0	\$66,599 - \$117,382	\$364,032 - \$641,610
Estate/Inheritance Taxes & Fees	\$1,687,000 - \$2,688,402		
Totals	\$1,687,000 - \$2,688,402	\$66,599 - \$117,382	\$364,032 - \$641,610
Other Items of Concern	\$2,541,459 - \$3,991,511		
Asset Protection Strategies			

This report utilizes the following Client originated estimates: 2004 Individual Income of \$1,616,356 and 2005 Individual Income of \$1,616,356; current net worth of \$5,000,000; a projected annual net worth growth of 5.00%; C-corporation 2005 estimated sales of \$0, and year-over-year sales increases of 5.00%, 5.00%, 5.00%, 5.00% respectively; C-corporation Loans to Shareholders of \$0, and Loans from Shareholders of \$0.

FOR OFFICE USE ONLY			
3	1g	ditjhl	
0	0f	cutxhc	
0	0k	syctfue	
3	inplmygv	syctfue	
1	wpj	\$VAL UEI	inwhit
1	v	b	hbwgv
2	ind	r	d
1	d	s	wllgh
0	d	g	syctfue
0	z	bbbtw	f
0	s	ybanof	f
2	f	ojmfx	\$VALUE

This report was prepared utilizing selected information from prior year tax filings and Client confidential information (including certain proprietary future years' estimates and projections, where applicable). Where 2003 tax returns are not available estimates were utilized as follows: None.

The analysis and conclusions in this report reflect the application of existing Statutes, IRS Regulations, Committee Reports, Revenue Rulings, Interpretations, Memorandums, and applicable Case Law. No consideration has been given to proposed legislation.

This report reflects preliminary projections. The actual tax savings, estimated tax exposure, and asset protection values may vary from those shown.

Inheritance Tax calculations assume second-to-die. However, this illustration does not consider additional tax savings upon receipt of an inheritance.

EXHIBIT 6

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

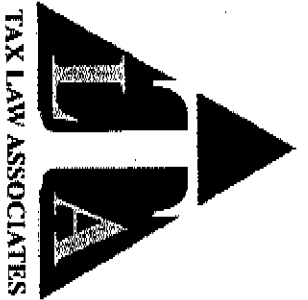
Judge:

Magistrate Judge:

**EXHIBIT 6**  
**TAX LAW ASSOCIATES, INC. TAX SAVINGS VERIFICATION REPORT**  
**PREPARED FOR XYZ**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822



# Tax Law Associates, Inc.

## Tax Savings Verification Report

Prepared For:  
**XYZ**

Estimated 2004 - 2008  
Savings Using TLA Strategies

### Estimated Tax Savings

Income Taxes \$0 - \$0  
Estate/Inheritance Taxes & Fees \$1,117,796 - \$1,773,319

### Estimated Tax Exposure

All Taxes Included \$664,646 - \$1,306,456

### Totals

Call TLA - Call TLA

Call TLA - Call TLA

Call TLA - Call TLA

### Other Items of Concern

### Asset Protection Strategies

\$2,107,000 - \$2,193,000

For Office Use Only			
2	b	a	gvnk
0	b	a	jywu
3	b	a	iyqy
	jkqyq	c	llpw
b	ci	d	cuu
b	b	fu	fmi
b	bvj	dw	bffye
a	belqua	by	zdw
b	bgylc	by	ofvk
b	bblam	fye	a
b	a	ouq	a
a	a	ro	a
Version 1.0			

This Tax Savings Verification Report uses the following information based on the client's projected estimates: 2003 Actual Individual Income of \$199,000 and 2004-2005 Projected Individual Income of \$210,000 and \$250,000; Current Net Worth of \$4,300,000 and a Projected Annual Net Worth Growth of 0.1%. C-Corporation projections are based upon 2003 Actual Gross of \$13,000,000 and Projected 2004-2005 Gross of \$15,000,000 and \$17,000,000; C-Corporation Loans to Shareholders of \$0 and Loans from Shareholders of \$0. All information provided by the client is confidential.

This Tax Savings Verification Report was prepared using certain information from past year tax filings and confidential information provided by the Client that includes some estimations and projections for future years.

This report shows initial projections given by the Client. The actual tax savings, estimated tax exposure, and asset protection values may vary from the figures shown in the illustration.

All the findings and analyses that were reached in this report illustrate current statutes, IRS regulations, Committee Reports, revenue rulings, interpretations, memorandums, and applicable case law. Proposed legislation is not a factor in this illustration.

The inheritance tax calculations are reached assuming second-to-die. This report does not consider additional tax savings upon receipt of an inheritance.

EXHIBIT 7

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 7**  
**ITA'S STRATEGIC TAX PLANNING REPORT (SAMPLE)**  
**AND CERTIFICATE OF REGISTRATION**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

EXHIBIT 8

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 8**  
**STRATEGIC TAX PLANNING REPORT**  
**FOR JOHN GREENE OF BOONE LUMBER, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

EXHIBIT 9

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 9**  
**STRATEGIC TAX PLANNING REPORT**  
**FOR CHARLES PATTON OF NOTTAP, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

EXHIBIT 10

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 10**  
**STRATEGIC TAX PLANNING REPORT**  
**FOR DARREN RICE OF CONTRAC SERVICES, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

EXHIBIT 11

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

INTERNATIONAL TAX ADVISORS, INC., )  
a Nevada Corporation, and CREATIVE TAX )  
STRATEGIES, INC., a Nevada Corporation, )

Plaintiffs, )

v. )

TAX LAW ASSOCIATES, LLC, a Nevada )  
Limited Liability Company, TAX LAWE )  
ASSOCIATES, INC., a Georgia Corporation, )  
TAX LAW ADVISORS, INC., a Georgia )  
Corporation, MICHAEL SCOTT FUSSELL, an )  
Individual, CRYSTAL KINDER, an individual, )  
and JOHN CERAMI, an individual, )

Defendants. )

Case No.

Judge:

Magistrate Judge:

**EXHIBIT 11**  
**STRATEGIC TAX PLANNING REPORT**  
**FOR DAVID HENDEE OF COMTRAC SERVICES, INC.**

**FILED UNDER SEAL**  
**(SEAL PENDING)**

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822

EXHIBIT 12

Ronald L. Bell, Esq.  
Attorney for Plaintiff  
Ronald L. Bell & Associates, PC  
1275 Barclay Blvd., Suite 100  
Buffalo Grove, IL 60089  
(847) 495-6000  
Attorney Code: 3126822